



# Employers Who Had Fifty or More Employees Using MassHealth, Commonwealth Care, or the Uncompensated Care Pool in State FY07

## Appendices 2 – 5

May 2008

Deval Patrick, Governor  
Commonwealth of Massachusetts  
Timothy P. Murray  
Lieutenant Governor



JudyAnn Bigby, Secretary  
Executive Office of Health and Human Services  
Sarah Iselin, Commissioner  
Division of Health Care Finance and Policy



## Appendix 2

**Employers with Fifty or More Employees Who Used Publicly Subsidized Health Care, State FY07  
DOR Wage Match Data**

Appendix 2  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Matched Files  
SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
WAL MART ASSOCIATES INC	5,021	4,963	\$7,891,073	\$13,926,081	3,110	4,047	\$5,344,553	\$5,638,519	570	194	\$472,240	\$30,046	2,079	1,486	\$2,074,279	\$366,442	87%
S&S CREDIT CO INC.	3,868	2,466	\$5,833,130	\$8,694,020	2,279	1,930	\$3,737,376	\$2,583,296	352	80	\$258,386	\$18,989	1,750	770	\$1,837,369	\$258,604	100%
COMMONWEALTH OF MASSACHUSETTS	3,320	3,008	\$5,463,719	\$8,567,953	1,962	2,252	\$4,140,855	\$2,903,875	428	88	\$433,608	\$13,643	1,399	1,077	\$889,257	\$186,716	87%
MAY DEPARTMENT STORES CO THE	2,364	1,728	\$3,050,404	\$4,711,943	1,412	1,384	\$1,950,707	\$1,504,283	288	61	\$245,297	\$23,361	1,086	591	\$854,400	\$133,895	0%
SHAW'S SUPERMARKET IN	2,301	1,523	\$4,065,902	\$6,336,329	1,372	1,179	\$2,678,937	\$1,920,283	293	66	\$321,449	\$25,207	1,029	544	\$1,065,515	\$324,938	96%
TARGET CORPORATION	2,286	1,813	\$3,223,606	\$5,265,968	1,392	1,483	\$1,992,484	\$1,903,141	278	56	\$246,168	\$14,206	1,031	589	\$984,954	\$125,015	U
VEDIOR NORTH AMERICA LLC	1,929	1,869	\$1,432,254	\$2,455,030	1,226	1,610	\$844,929	\$980,928	212	45	\$138,701	\$6,129	778	538	\$448,624	\$35,719	71%
DEMOULAS SUPERMARKETS INC	1,899	1,277	\$3,100,377	\$4,823,635	1,195	1,061	\$2,176,505	\$1,644,950	267	38	\$276,368	\$19,706	767	416	\$647,504	\$58,602	85%
UNICO SERVICE CO INC	1,820	2,225	\$2,595,323	\$5,765,585	944	1,649	\$1,324,138	\$2,863,602	147	64	\$123,495	\$3,787	1,266	1,343	\$1,147,691	\$302,873	100%
CITY OF BOSTON	1,803	1,692	\$3,905,536	\$6,568,527	922	1,311	\$2,007,905	\$2,453,606	233	61	\$276,210	\$30,347	1,048	678	\$1,621,420	\$179,037	91%
HOME DEPOT USA INC	1,757	1,443	\$2,737,241	\$4,440,412	1,018	1,126	\$1,865,711	\$1,582,258	170	51	\$157,719	\$12,077	850	477	\$713,811	\$108,837	85%
FRIENDLY ICE CREAM CORP	1,755	1,153	\$2,618,776	\$4,071,206	1,072	987	\$1,816,422	\$1,342,363	192	28	\$174,597	\$5,542	738	273	\$627,758	\$104,525	85%
ADECCO CS INC	1,695	1,292	\$1,745,199	\$2,833,008	1,002	1,096	\$1,042,672	\$1,032,786	255	41	\$188,125	\$9,023	674	320	\$514,402	\$46,000	U
LABOR READY NORTHEAST INC	1,654	444	\$1,760,803	\$1,985,075	1,117	371	\$1,218,002	\$210,705					717	116	\$542,801	\$13,567	0%
PAPA GINO'S INC.	1,459	880	\$1,853,202	\$2,862,108	817	685	\$1,196,186	\$966,323	193	34	\$171,055	\$5,842	673	312	\$485,961	\$36,742	80%
MASSACHUSETTS CVS PHARMACY, LL	1,379	1,155	\$1,743,356	\$2,816,193	815	955	\$1,089,863	\$1,024,530	262	47	\$278,649	\$10,671	454	271	\$374,844	\$37,635	U
KELLY SERVICES INC	1,216	1,004	\$1,390,116	\$2,101,820	673	829	\$813,649	\$646,824	189	47	\$129,088	\$8,501	535	261	\$447,378	\$56,379	70%
POMERANTZ PPS LLC	1,195	951	\$1,171,099	\$1,883,624	727	807	\$700,588	\$641,347	154	35	\$124,676	\$7,317	490	268	\$345,836	\$63,861	82%
UNITED PARCEL SERVICE INC	1,176	763	\$1,061,361	\$1,610,457	666	654	\$594,260	\$497,862	164	17	\$130,840	\$1,017	512	180	\$336,261	\$50,218	0%
DIAMOND STAFFING INC	1,156	915	\$1,027,226	\$1,537,661	684	774	\$529,376	\$483,492	140	19	\$94,481	\$4,349	545	310	\$403,369	\$22,594	0%
GENERAL HOSPITAL CORP THE	1,132	1,304	\$1,437,711	\$2,793,713	552	861	\$783,460	\$1,222,393	112	31	\$112,110	\$6,958	699	701	\$542,141	\$126,651	93%
SEARS ROEBUCK & CO	1,105	797	\$1,480,488	\$2,228,567	663	638	\$1,060,669	\$708,481	142	38	\$136,596	\$7,269	445	223	\$283,223	\$32,328	75%
DEBBIES STAFFING SERVICES INC	1,088	950	\$1,422,814	\$2,561,507	637	762	\$868,711	\$1,076,711	163	61	\$146,710	\$16,486	557	372	\$407,393	\$45,495	0%
ATLANTIC TEMPORARIES INC	1,080	886	\$1,186,106	\$1,934,110	667	779	\$822,550	\$721,681	134	18	\$97,532	\$3,818	418	184	\$266,024	\$22,506	U
WALGREEN EASTERN CO INC	1,070	858	\$1,824,458	\$3,208,745	669	724	\$1,254,484	\$1,312,700	135	25	\$147,365	\$7,049	470	239	\$422,609	\$64,538	U
CUMBERLAND FARMS INC	991	751	\$1,329,801	\$2,167,967	620	624	\$899,481	\$813,084	98	16	\$88,660	\$3,851	414	205	\$341,660	\$21,231	83%
VENCOR NURSING CENTERS EAST LL	969	1,357	\$1,325,395	\$2,919,298	597	1,074	\$935,352	\$1,515,493	79	35	\$50,579	\$10,339	479	535	\$339,464	\$68,071	80%
WENDY'S OLD FASHIONED HAMBURGER	902	740	\$1,121,470	\$1,935,772	523	596	\$704,208	\$757,861	115	22	\$110,004	\$6,781	441	293	\$307,258	\$49,660	U
ANDOVER SERVICES INC	884	591	\$945,349	\$1,319,006	493	470	\$556,742	\$357,734	103	12	\$59,228	\$464	448	228	\$329,379	\$15,460	U
FAMILY DOLLAR STORES OF	833	765	\$1,215,934	\$2,151,038	584	680	\$974,643	\$910,951	76	14	\$53,743	\$2,192	285	165	\$187,548	\$21,961	U
BANK OF AMERICA NT & SA	821	991	\$1,170,607	\$2,510,810	461	740	\$726,647	\$1,274,472	76	32	\$77,189	\$4,479	433	430	\$366,771	\$61,251	0%
KOHL'S DEPARTMENT STORES INC	789	712	\$1,297,492	\$2,069,142	548	614	\$1,015,836	\$754,871	107	23	\$93,365	\$7,411	234	147	\$188,291	\$9,367	88%
K MART CORPORATION	786	579	\$968,683	\$1,587,990	483	493	\$694,088	\$584,742	89	22	\$76,037	\$7,259	318	129	\$198,557	\$27,306	50%
T.J.X COMPANIES INC	782	579	\$1,220,275	\$2,043,267	501	459	\$886,556	\$725,999	111	31	\$106,508	\$6,040	305	206	\$227,211	\$90,953	82%
CITY OF SPRINGFIELD	771	930	\$1,411,040	\$2,812,127	582	816	\$1,148,833	\$1,378,909	76	31	\$73,673	\$8,783	231	187	\$188,534	\$13,394	90%
S&S STAFFING, LLC	743	548	\$436,943	\$655,870	465	486	\$277,153	\$212,265	98	12	\$42,344	\$1,262	256	117	\$117,446	\$5,400	U
MCDONALDS RESTAURANT OF	739	518	\$873,899	\$1,406,026	440	420	\$569,920	\$499,729	59	20	\$43,150	\$2,399	336	155	\$260,828	\$30,000	U
JANITRONICS INC	722	770	\$1,182,051	\$2,592,572	363	624	\$644,884	\$1,358,512	77	21	\$71,685	\$4,109	475	380	\$465,482	\$47,900	78%
BERTUCCIS RESTAURANT CORP	717	444	\$986,419	\$1,557,740	361	348	\$658,727	\$522,560	79	13	\$49,475	\$730	381	166	\$278,218	\$48,030	U
APPLEBEES NORTHEAST INC	705	428	\$936,731	\$1,458,128	396	378	\$626,072	\$513,418	90	10	\$94,379		308	95	\$216,280	\$7,979	60%
VICTORIAS SECRET STORES LLC	698	352	\$364,222	\$509,290	436	321	\$260,991	\$143,612	70		\$36,378		259	48	\$66,853	\$1,456	U
WHOLE FOODS MARKET GROUP, INC.	689	669	\$938,487	\$1,666,514	340	442	\$554,133	\$646,028	52	30	\$34,281	\$592	425	379	\$350,072	\$81,407	82%
BRIGHAM & WOMENS HOSPITAL INC	688	839	\$899,109	\$1,890,787	354	619	\$493,647	\$913,676	61	17	\$71,216	\$4,296	400	380	\$334,245	\$73,706	92%
PROFESSIONAL STAFFING GROUP IN	672	388	\$744,561	\$1,047,292	374	337	\$398,912	\$289,116	116	8	\$79,541	\$2,363	291	84	\$266,108	\$11,252	65%
UNITED PERSONNEL SERVICES INC	669	396	\$716,356	\$1,004,269	405	337	\$472,389	\$277,833	95	9	\$61,681	\$438	280	97	\$182,286	\$9,641	U
HEALTHCARE SERVICES GROUP INC	661	607	\$722,793	\$1,278,703	327	469	\$352,064	\$480,323	89	28	\$76,161	\$7,230	378	284	\$294,568	\$68,357	7%
SEURITAS SECURITY SERVICES USA	660	453	\$1,053,431	\$1,658,373	263	343	\$455,045	\$552,748	91	16	\$84,211	\$2,632	434	212	\$514,176	\$49,562	U
ISS CLEANING SERVICES GROUP IN	657	767	\$1,027,113	\$2,188,587	332	546	\$506,199	\$1,054,966	42	19	\$41,775	\$3,525	477	496	\$479,139	\$102,982	100%
99 WEST INC	656	535	\$691,877	\$1,116,042	375	469	\$432,993	\$412,499	20	1	\$7,155	\$353	320	116	\$251,729	\$11,313	55%
MANPOWER INTERNATIONAL INC	654	480	\$776,958	\$1,126,765	405	413	\$488,461	\$340,757	76	13	\$56,004	\$1,427	278	120	\$232,494	\$7,622	U
ABP ACQUISITION HOLDINGS CORP	634	493	\$1,009,199	\$1,950,395	315	395	\$551,479	\$863,604	77	18	\$69,296	\$2,121	436	320	\$388,423	\$75,472	U
BROOKS PHARMACY INC	624	442	\$991,125	\$1,572,410	344	362	\$591,366	\$570,312	84	9	\$91,387	\$3,525	295	112	\$308,371	\$7,449	67%
STARWOOD LODGING CORPORATION	622	710	\$885,689	\$1,747,969	327	520	\$558,985	\$748,994	57	19	\$51,623	\$3,880	367	358	\$275,081	\$109,406	94%
LOWES HOME CENTERS INC	621	486	\$829,751	\$1,263,613	358	365	\$562,946	\$396,909	88	22	\$68,727	\$4,307	259	166	\$198,078	\$32,647	69%
BRINKER INTERNATIONAL PAYROLL	620	382	\$926,203	\$1,335,162	350	310	\$567,563	\$396,899	53	6	\$44,640	\$686	297	115	\$314,001	\$11,373	0%
AMERADA HESS CORP	615	454	\$745,705	\$1,286,619	344	369	\$452,460	\$525,348	68	15	\$61,629	\$3,003	310	160	\$231,616	\$12,563	U
SDH EDUCATION EAST LLC	611	665	\$1,023,285	\$2,133,089	365	539	\$685,325	\$1,035,584	91	40	\$93,320	\$16,283	300	244	\$244,640	\$57,937	U
UNUM LIFE INSURANCE COMPANY OF	602	452	\$3,344,324	\$3,872,024	444	343	\$2,954,977	\$480,044	25	11	\$20,688	\$2,632	219	155	\$368,660	\$45,025	U
LEGAL SEA FOODS INC	601	420	\$818,714	\$1,354,013	288	318	\$448,281	\$476,241	66	14	\$49,757	\$4,833	373	217	\$320,676	\$54,225	74%
BIG Y FOODS INC	592	443	\$963,994	\$1,485,742	402	374	\$742,181	\$499,632	63	14	\$57,520	\$1,277	208	106	\$164,293	\$20,838	92%

Appendix 2  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Matched Files  
SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
BJ'S WHOLESALE CLUB INC	587	506	\$787,610	\$1,260,947	353	414	\$426,184	\$424,961	71	21	\$68,828	\$6,766	259	163	\$292,598	\$41,610	82%
ELDERCARE RESOURCES CORP	580	825	\$809,050	\$1,806,449	363	628	\$606,360	\$933,417	35	17	\$35,086	\$5,380	290	335	\$167,604	\$58,602	65%
HEALTHBRIDGE MANAGEMENT INC	578	925	\$508,745	\$1,304,947	415	766	\$383,581	\$679,579	7		\$1,706		235	279	\$123,458	\$116,622	U
PRRC INC	578	382	\$742,283	\$1,081,207	404	343	\$555,520	\$335,426	80	7	\$77,353	\$1,488	158	59	\$109,411	\$2,011	U
STORE 24 COMPANIES INC THE	567	368	\$791,013	\$1,163,672	275	286	\$442,865	\$337,752	95	21	\$80,631	\$2,637	303	142	\$267,517	\$32,270	0%
ALLIED BARTON SECURITY SVCS LL	559	379	\$668,755	\$962,540	245	260	\$301,513	\$244,426	69	13	\$50,633	\$677	332	182	\$316,608	\$48,681	0%
MARSHALLS OF MA INC	547	416	\$740,086	\$1,217,041	341	332	\$480,782	\$418,499	46	20	\$35,251	\$3,476	231	125	\$224,054	\$54,979	80%
BETH ISRAEL DEACONESS MEDICAL	529	642	\$672,746	\$1,251,439	274	457	\$380,459	\$521,292	51	7	\$35,777	\$455	306	298	\$256,510	\$56,947	86%
A & M SPECIAL PURCHASING INC	527	382	\$710,538	\$1,199,063	322	310	\$509,715	\$473,636	51	12	\$34,874	\$714	211	104	\$165,948	\$14,176	U
DOLLAR TREE STORES INC	524	412	\$631,929	\$1,014,605	381	359	\$488,074	\$374,166	48	2	\$36,609	\$330	160	73	\$107,246	\$8,180	U
TOYS R US INC	517	521	\$556,879	\$1,066,651	355	442	\$415,843	\$493,531	48	15	\$34,886	\$163	190	148	\$106,150	\$16,079	84%
J C PENNEY COMPANY	511	439	\$788,421	\$1,391,933	317	372	\$587,095	\$573,409	85	15	\$78,241	\$4,555	202	106	\$123,085	\$25,548	0%
CONCORD BUYING	510	434	\$739,875	\$1,232,974	350	383	\$590,721	\$481,464	35	7	\$29,093		204	102	\$120,061	\$11,635	80%
COLLEY MCCOY MA CO	501	353	\$578,110	\$1,004,600	307	272	\$357,606	\$386,886	59	21	\$56,480	\$2,351	221	137	\$164,024	\$37,254	87%
GMRI INC	499	353	\$723,839	\$1,108,888	297	322	\$533,241	\$374,036	61	7	\$46,198	\$2,467	211	61	\$144,399	\$8,547	96%
H W TEMPS INC	498	343	\$466,450	\$710,940	292	286	\$282,297	\$234,430	55	8	\$35,465	\$630	228	100	\$148,688	\$9,430	U
VINFEN CORPORATION	494	563	\$889,540	\$1,578,105	242	379	\$514,205	\$602,624	57	18	\$41,172	\$4,597	327	367	\$334,163	\$81,344	97%
WATERMARK DONUT COMPANY	493	424	\$680,908	\$1,208,500	240	330	\$345,812	\$489,554	84	44	\$66,471	\$9,109	312	240	\$268,625	\$28,929	0%
AMERICAN RESOURCE STAFFING	491	401	\$356,024	\$616,557	291	326	\$206,795	\$241,087	74	15	\$42,158	\$2,313	196	127	\$107,072	\$17,133	U
ONSITE ENERGY & MANAGEMENT INC	488	450	\$397,164	\$697,654	292	359	\$260,724	\$281,373	59	28	\$37,613	\$3,435	209	148	\$98,826	\$15,683	0%
MCDONALDS USA LLC	487	383	\$349,352	\$545,613	312	321	\$223,711	\$187,713	79	28	\$66,027	\$4,070	137	76	\$69,613	\$4,478	U
PRESIDENT AND FELLOWS OF HARVA	474	298	\$581,642	\$1,032,081	204	220	\$273,039	\$391,489	83	13	\$82,181	\$3,058	268	126	\$226,422	\$55,891	86%
PRICE CHOPPER OPERATING CO	472	360	\$654,826	\$1,043,936	284	277	\$390,377	\$361,494	67	15	\$72,276	\$3,602	193	116	\$192,173	\$24,014	75%
MARATHON TEMPS TYNGSBORO INC	471	332	\$330,846	\$560,680	302	282	\$203,098	\$223,237	58	11	\$38,700	\$988	177	78	\$89,048	\$5,609	U
AMERICAN CLEANING CO INC	465	560	\$409,810	\$861,367	232	405	\$219,323	\$422,013	15	2	\$5,586	\$135	331	324	\$184,901	\$29,409	70%
RGIS INVENTORY SPECIALISTS	462	305	\$567,858	\$790,072	289	264	\$380,878	\$207,187	74	5	\$69,073	\$80	171	60	\$117,907	\$14,947	0%
MICRO TECH CONSULTANTS INC	456	387	\$448,623	\$715,373	250	308	\$212,686	\$237,355	58	10	\$35,451		232	139	\$200,486	\$29,395	0%
CHILDRENS DISCOVERY CENTERS	453	548	\$860,663	\$1,676,893	298	451	\$656,428	\$782,632	40	12	\$39,501	\$8,070	195	180	\$164,734	\$25,527	U
BOSTON MEDICAL CENTER CORP	448	607	\$512,710	\$1,174,283	244	427	\$287,944	\$603,603	36	14	\$42,915	\$4,469	262	313	\$181,851	\$53,501	100%
PREFERRED LABOR LLC	447	91	\$618,597	\$659,512	319	67	\$456,398	\$39,789	35	3	\$27,595	\$339	164	32	\$134,604	\$787	U
UNO RESTAURANTS INC	447	301	\$557,344	\$889,954	237	242	\$340,273	\$309,614	57	11	\$47,631	\$3,636	229	103	\$169,440	\$19,361	62%
GAP INC THE	445	289	\$819,137	\$1,151,829	280	247	\$546,512	\$318,554	63	8	\$52,054	\$1,979	193	77	\$220,570	\$12,159	81%
SDH SERVICES EAST LLC	443	450	\$640,273	\$1,346,468	246	351	\$365,521	\$613,850	34	13	\$36,982	\$2,618	262	239	\$237,771	\$89,727	U
RANDSTAD US LP	438	346	\$454,377	\$729,853	266	291	\$268,897	\$247,200	21	2	\$4,897	\$177	192	83	\$180,584	\$28,099	U
BACK BAY RESTAURANT GROUP INC	437	266	\$524,793	\$717,550	175	191	\$213,363	\$162,778	44	11	\$38,575	\$1,090	289	131	\$272,855	\$28,889	0%
RELIABLE TEMPS INC	437	358	\$363,857	\$615,688	298	330	\$249,558	\$231,946	42	5	\$23,341	\$1,593	157	53	\$90,958	\$18,292	U
ROCHE BROS SUPERMARKETS INC	437	343	\$622,676	\$957,987	230	222	\$344,917	\$291,102	40	24	\$24,061	\$3,180	240	171	\$253,698	\$41,029	99%
STARBUCKS CORPORATION	436	202	\$626,755	\$785,317	209	168	\$373,691	\$149,013	83	4	\$84,514	\$643	216	57	\$168,550	\$8,906	82%
UMASS MEMORIAL MEDICAL CENTER	432	614	\$561,473	\$1,414,871	281	490	\$451,172	\$825,564	30	18	\$25,866	\$5,067	178	193	\$84,436	\$22,766	85%
NEWTON HOSPITALITY	421	81	\$585,071	\$643,732	260	73	\$395,059	\$58,488	58		\$38,023		178	18	\$151,989	\$173	U
ARAMARK CAMPUS INC.	420	408	\$333,853	\$551,314	235	307	\$179,796	\$194,539	52	21	\$40,103	\$1,933	176	150	\$113,954	\$20,989	U
VERITUDE LLC	420	373	\$333,251	\$627,064	273	325	\$213,358	\$287,228	37	9	\$24,300	\$1,416	158	83	\$95,593	\$5,168	U
BEST BUY STORES LP	414	224	\$610,390	\$796,175	205	172	\$346,045	\$180,621	83	10	\$95,315	\$1,157	185	65	\$169,031	\$4,006	U
BAYSTATE MEDICAL CENTER INC	410	655	\$634,483	\$1,549,382	298	555	\$554,925	\$893,306	35	12	\$31,768	\$2,679	127	166	\$47,790	\$18,915	83%
COMPASS TWO, LLC	407	385	\$358,609	\$606,405	225	284	\$206,124	\$224,360	42	28	\$28,957	\$5,665	209	156	\$123,528	\$17,771	U
S.D. STAFFING, LLC	407	327	\$286,459	\$562,128	260	271	\$179,553	\$252,043	46	5	\$32,124	\$5,760	187	125	\$74,781	\$17,867	U
T G I FRIDAYS INC	400	261	\$615,898	\$1,084,871	226	227	\$423,741	\$463,545	55	4	\$53,195	\$225	160	55	\$138,963	\$5,203	0%
PREFERRED STAFFING, INC.	397	243	\$209,658	\$345,966	221	198	\$106,644	\$132,322	65	9	\$31,910	\$160	185	96	\$71,104	\$3,825	U
BURGER KING CORP	394	328	\$722,970	\$1,175,233	221	249	\$423,484	\$436,126	40	15	\$38,946	\$2,375	223	156	\$260,541	\$13,762	85%
CHRISTMAS TREE SHOPS INC	394	330	\$509,304	\$830,101	272	280	\$408,730	\$302,672	33	7	\$20,916	\$2,039	144	92	\$79,658	\$16,086	90%
CITIZEN'S BANK OF MASS	392	468	\$629,809	\$1,179,555	198	326	\$399,087	\$475,203	32	17	\$31,781	\$2,433	227	220	\$198,940	\$72,110	U
TRUSTEES OF BOSTON UNIVERSITY	390	274	\$489,166	\$815,416	150	175	\$234,864	\$266,760	67	18	\$70,252	\$5,715	232	126	\$184,050	\$53,774	75%
PAYLESS SHOESOURCE	388	331	\$432,016	\$871,692	243	285	\$327,021	\$428,243	37	3	\$26,536	\$22	164	88	\$78,459	\$11,410	90%
SOVEREIGN BANK	387	485	\$531,303	\$1,044,503	261	388	\$417,951	\$501,378	24	9	\$20,470	\$1,749	167	179	\$92,882	\$10,072	88%
FB - OPERATIONS	384	301	\$521,152	\$831,548	212	231	\$357,189	\$292,303	47	21	\$30,784	\$1,983	189	103	\$133,179	\$16,110	U
FIRST STUDENT TRANSPORTATION L	382	618	\$773,081	\$1,923,991	225	473	\$549,688	\$1,070,116	47	35	\$30,210	\$13,877	192	238	\$193,183	\$66,917	U
KINNEY SYSTEMS INC	375	363	\$613,792	\$1,215,620	127	255	\$178,022	\$508,341	56	29	\$55,597	\$4,427	279	223	\$380,173	\$89,060	0%
EXPRESS SERVICES INC	373	286	\$293,953	\$470,417	235	259	\$192,341	\$169,972	63	6	\$42,759		112	49	\$58,853	\$6,492	U
JERSEY TEMPORARIES INC	372	375	\$404,739	\$642,960	238	321	\$260,141	\$232,552	52	11	\$37,231	\$2,443	137	89	\$107,367	\$3,227	U
STAPLES THE OFFICE SUPERSTORE	368	211	\$438,512	\$633,605	187	168	\$276,212	\$169,740	42	2	\$29,893		189	60	\$132,407	\$25,353	U

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SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
ROYAL INSTITUTIONAL SERVICES I	365	327	\$531,197	\$902,401	173	226	\$184,795	\$340,847	29	8	\$25,154	\$3,093	259	222	\$321,248	\$27,264	76%
ADVANCE PROCESSING SYSTEMS, LL	359	289	\$250,025	\$406,732	232	251	\$163,112	\$143,755	50	12	\$24,376	\$237	132	76	\$62,537	\$12,715	U
BAY COVE HUMAN SERVICES INC	357	316	\$628,916	\$942,535	216	218	\$411,840	\$288,809	24	11	\$24,636	\$2,064	192	189	\$192,440	\$22,746	70%
MEDICAL RESOURCES HOME HEALTH	356	466	\$563,595	\$1,086,891	227	384	\$315,660	\$501,490	38	28	\$46,867	\$6,964	175	165	\$201,068	\$14,843	U
888 CONSULTING GROUP INC	355	316	\$382,860	\$670,166	210	273	\$218,049	\$255,646	36	13	\$20,431	\$3,461	155	86	\$144,381	\$28,199	U
CHILDRENS HOSPITAL CORP THE	350	408	\$364,721	\$814,769	191	294	\$223,414	\$418,894	39	8	\$27,618	\$638	185	190	\$113,689	\$30,516	97%
BENCHMARK ASSISTED LIVING LLC	346	447	\$491,047	\$967,363	216	358	\$303,330	\$445,706	29	10	\$26,454	\$3,041	161	154	\$161,264	\$27,568	0%
OS RESTAURANT SERVICES INC	346	226	\$440,632	\$699,942	170	185	\$253,239	\$240,706	39	7	\$35,737	\$2,663	188	60	\$151,656	\$15,941	U
BOSTON BREAD LLC	345	209	\$681,604	\$865,709	190	162	\$388,677	\$168,452	42	8	\$30,435	\$1,71	193	107	\$262,492	\$15,482	U
OLD NAVY, LLC	344	251	\$644,366	\$1,030,124	230	225	\$482,110	\$369,067	37	7	\$43,347		121	38	\$118,909	\$16,691	U
KFC US PROPERTIES INC	342	250	\$443,462	\$786,384	204	219	\$254,173	\$322,354	43	14	\$27,988	\$10,987	184	114	\$161,300	\$9,582	U
SUN HEALTH SPECIALTY SERVICES	338	479	\$438,829	\$1,020,174	220	391	\$331,501	\$551,045	21	6	\$18,111	\$335	154	175	\$89,217	\$29,965	0%
MASS BAY TRANSPORTATION	337	369	\$505,783	\$1,077,330	174	254	\$335,757	\$548,560	21	6	\$21,366	\$1,171	203	203	\$148,660	\$21,817	U
DEPENDABLE BUSINESS ALTERNATIV	335	202	\$301,299	\$434,148	206	181	\$214,481	\$129,814	27	6	\$15,910	\$998	153	40	\$70,908	\$2,037	U
SALVATION ARMY OF MASS THE	335	179	\$600,325	\$793,375	253	145	\$477,832	\$175,708	23	3	\$24,467		98	55	\$98,026	\$17,342	90%
EDGE ROCK STAFFING GROUP LLC	329	170	\$421,673	\$491,284	196	144	\$227,812	\$65,133	61	9	\$38,794	\$2,387	124	48	\$155,067	\$2,090	U
ACTION FOR BOSTON COMMUNITY	325	539	\$679,893	\$1,843,438	209	418	\$486,764	\$1,125,751	19	3	\$23,854	\$1,183	169	231	\$169,275	\$36,611	95%
CITY OF CAMBRIDGE	325	210	\$781,998	\$1,083,874	148	168	\$328,368	\$284,873	48	7	\$46,951	\$2,606	198	80	\$406,680	\$14,397	88%
JANCO INC	325	207	\$500,275	\$717,423	215	177	\$327,715	\$211,470	32	2	\$33,982		121	48	\$138,579	\$5,677	63%
DOBBS TEMPORARY SERVICES INC	315	216	\$311,563	\$452,890	166	175	\$177,336	\$138,921	51	7	\$32,838	\$607	135	55	\$101,388	\$1,800	U
MASSACHUSETTS HEALTH CARE SVC	315	417	\$428,196	\$873,968	216	364	\$322,237	\$441,823	51	7	\$33,891	\$1,846	110	98	\$72,068	\$2,103	80%
NBC DISTRIBUTORS INC # 896	315	427	\$270,755	\$651,103	182	318	\$149,101	\$343,668	28	17	\$23,469	\$3,041	172	211	\$98,186	\$33,639	U
APCOA INC	314	298	\$509,207	\$867,874	92	188	\$212,522	\$311,593	56	22	\$55,438	\$2,038	233	173	\$241,246	\$45,036	63%
INTERCITY HMKRS SERVICE INC	314	354	\$382,142	\$637,814	189	281	\$236,507	\$220,816	54	15	\$38,179	\$3,772	160	137	\$107,456	\$31,085	U
VICTORY DISTRIBUTORS INC	313	191	\$504,831	\$707,853	195	156	\$367,104	\$189,728	41	6	\$43,376	\$278	125	56	\$94,351	\$13,016	83%
COMMAND TEMPORARY SERVICES INC	309	25	\$537,218	\$543,943	192	13	\$314,958	\$4,645	37	1	\$33,292		159	15	\$188,968	\$2,080	U
GREATER BOSTON YOUNG MENS	309	264	\$515,305	\$1,179,340	161	203	\$341,882	\$596,487	41	7	\$38,203	\$2,719	166	91	\$135,219	\$64,828	81%
VANTAGE STAFFING LLC	309	376	\$265,910	\$497,965	184	315	\$129,399	\$210,598	46	17	\$31,429	\$6,358	140	124	\$105,082	\$15,099	U
MAY INSTITUTE INC	307	339	\$560,007	\$994,907	188	287	\$401,943	\$361,747	27	7	\$15,452	\$2,101	144	136	\$142,612	\$71,052	87%
SEVEN HILLS FOUNDATION INC	307	378	\$445,976	\$999,132	194	307	\$310,781	\$525,181	43	8	\$41,942	\$1,776	137	142	\$93,253	\$26,199	84%
BOSTON PUBLIC HEALTH COMMISSIO	303	134	\$665,204	\$823,137	207	100	\$477,070	\$149,298	20		\$23,279		140	63	\$164,856	\$8,635	90%
AM PM CLEANING CORP	302	348	\$425,415	\$891,046	155	262	\$240,666	\$423,170	35	13	\$31,275	\$3,715	187	177	\$153,474	\$38,745	U
STAFFING NOW INC	302	310	\$245,953	\$440,663	193	273	\$158,425	\$188,363	59	7	\$42,421	\$1,052	88	47	\$45,107	\$5,295	U
G2 SECURE STAFF INC	301	245	\$548,706	\$844,662	117	160	\$183,194	\$275,400	48	26	\$41,159	\$5,463	212	133	\$324,353	\$15,094	U
BATH & BODY WORKS LLC	299	182	\$229,145	\$317,443	190	161	\$165,415	\$84,311	40		\$18,954		106	33	\$44,776	\$3,987	U
CITY OF WORCESTER	299	416	\$541,700	\$1,206,142	209	371	\$431,256	\$623,091	28	14	\$28,177	\$1,393	97	84	\$82,267	\$39,958	90%
H C WATSON CORP	297	189	\$410,960	\$576,651	161	168	\$263,650	\$161,205	48	7	\$33,728	\$2,395	137	41	\$113,582	\$2,091	U
SUNRISE ASSISTED LIVING MGMT I	296	350	\$391,841	\$740,957	165	273	\$204,120	\$328,249	31	14	\$25,034	\$2,782	167	155	\$162,687	\$18,085	71%
RIVERSIDE PARK ENTERPRISES INC	295	177	\$263,602	\$368,931	217	148	\$216,319	\$102,676	36	5	\$25,129	\$742	75	31	\$22,155	\$1,911	U
CHARMING SHOPS	294	242	\$352,701	\$649,949	188	214	\$267,602	\$291,501	36	6	\$30,698	\$59	106	51	\$54,401	\$5,687	70%
GENESIS CONSOLIDATED SVCS INC	293	264	\$370,984	\$594,131	147	188	\$205,345	\$198,841	40	12	\$33,139	\$2,395	149	110	\$132,500	\$21,912	68%
JUDGE ROTENBERG EDUCATIONAL	292	201	\$263,120	\$419,558	151	154	\$142,457	\$151,972	27	7	\$16,084		159	71	\$104,578	\$4,466	95%
MAX TAYLOR	292	78	\$437,297	\$455,265	172	60	\$303,851	\$13,391	26	4	\$15,894	\$1,970	145	37	\$117,551	\$2,607	U
ENGINEERING MGMNT SUPPORT INC	286	341	\$332,313	\$668,001	188	299	\$238,042	\$328,179	29	8	\$24,548	\$2,050	122	84	\$69,723	\$5,460	U
JUSTICE RESOURCE INSTITUTE	286	268	\$311,985	\$604,189	145	207	\$183,445	\$284,842	31	1	\$27,680		155	107	\$100,859	\$7,363	83%
SUMMIT SERVICES GROUP INC	285	259	\$240,169	\$426,050	157	199	\$135,026	\$171,458	4		\$1,289		171	117	\$103,855	\$14,423	U
ASSOCIATED CAREER NETWORK	283	264	\$266,000	\$448,590	184	229	\$192,707	\$175,923	26	3	\$21,485	\$55	113	58	\$51,808	\$6,611	U
BROCKTON AREA MULTI-SERVICES I	282	357	\$348,698	\$694,171	157	272	\$202,453	\$327,295	28	8	\$19,528	\$715	149	157	\$126,716	\$17,463	85%
WESTSTAFF INC.	281	194	\$180,581	\$307,498	172	182	\$101,380	\$121,674	27	1	\$16,508		118	34	\$62,693	\$5,243	U
ANODYNE HOMEMAKER SERVICES	280	305	\$428,558	\$716,648	160	241	\$280,859	\$275,533	47	11	\$35,590	\$3,629	150	106	\$112,109	\$8,929	U
SOUTHCOAST HOSPITALS GROUP INC	280	400	\$400,206	\$804,072	192	322	\$324,229	\$394,548	12	4	\$6,151	\$310	102	113	\$69,825	\$9,008	87%
ATLANTICARE MED. CTR.	277	330	\$371,920	\$688,739	169	270	\$275,034	\$312,196	25	7	\$27,280	\$340	120	103	\$69,606	\$4,284	84%
TANDY CORPORATION	274	142	\$358,387	\$555,065	142	121	\$189,746	\$186,026	39	2	\$44,298	\$362	126	40	\$124,343	\$10,290	U
FEDEX GROUND	271	182	\$228,449	\$333,980	133	143	\$123,784	\$100,948	61	3	\$54,214	\$748	113	50	\$50,451	\$3,835	U
TRI-STATE ENTERTAINMENT PRODUC	270	135	\$179,221	\$209,988	167	106	\$135,020	\$28,903	21	6	\$4,051	\$142	102	29	\$40,150	\$1,722	U
CAPE COD ENTERPRISES LLC	268	192	\$303,217	\$494,982	198	160	\$236,589	\$188,333	13	3	\$8,382	\$784	98	58	\$58,246	\$2,648	U
CITY OF NEW BEDFORD	268	256	\$384,579	\$676,518	191	220	\$305,973	\$283,752	23	6	\$16,757	\$4,328	91	65	\$61,849	\$3,859	75%
TECHNICAL NEEDS NORTH INC	268	273	\$255,941	\$476,115	178	240	\$164,975	\$211,570	32	8	\$20,191	\$1,473	93	61	\$70,776	\$7,131	78%
ALL STAR PERSONNEL, INC	267	152	\$311,000	\$428,742	166	138	\$215,696	\$111,643	36	2	\$20,696	\$792	115	45	\$74,608	\$5,307	U
DAVIS COMPANIES INC THE	263	270	\$277,052	\$484,892	155	225	\$162,699	\$188,307	32	12	\$21,185	\$2,432	115	93	\$93,168	\$17,100	85%

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
INTEGRAL RESOURCES INC	262	61	\$698,717	\$742,207	180	48	\$496,158	\$29,789	28	5	\$21,323	\$2,263	106	16	\$181,236	\$11,438	U
NEW ENGLAND CONFECTIONERY CO	259	334	\$555,642	\$1,159,995	112	234	\$167,128	\$406,706	40	28	\$32,268	\$11,242	199	219	\$356,247	\$186,404	64%
QUALIFIED RESOURCES INTNL LLC	259	188	\$291,314	\$402,143	166	165	\$150,972	\$104,551	21	3	\$19,960	\$2,633	103	47	\$120,383	\$3,645	U
RYDER STUDENT TRANSPORTATION	258	439	\$576,808	\$1,544,878	183	369	\$480,936	\$941,633	26	13	\$17,651	\$4,035	93	125	\$78,222	\$22,402	80%
AUTOZONERS INC	257	163	\$423,577	\$648,466	121	121	\$241,539	\$199,117	34	5	\$44,397	\$87	142	67	\$137,641	\$25,685	U
BED BATH & BEYOND INC	257	144	\$323,871	\$438,906	162	117	\$195,286	\$111,842	31	4	\$22,720	\$1,188	108	38	\$105,866	\$2,004	0%
MORGAN MEMORIAL GOODWILL	257	150	\$679,512	\$848,007	189	108	\$560,316	\$136,071	15	8	\$12,172		93	83	\$107,024	\$32,424	0%
CITY OF BROCKTON	255	345	\$343,138	\$812,007	178	303	\$260,915	\$437,744	27	7	\$26,019	\$2,962	82	79	\$56,203	\$28,164	80%
GREATER LYNN MENTAL HEALTH AND	254	254	\$497,488	\$744,884	153	183	\$409,251	\$235,300	17	3	\$14,435	\$860	128	117	\$73,802	\$11,236	83%
NORTH READING LYNNFIELD TAXI I	254	339	\$438,474	\$920,131	175	270	\$355,114	\$468,359	16	9	\$11,330	\$2,575	91	92	\$72,030	\$10,723	U
POTPOURRI COLLECTION ACQUISITI	253	262	\$300,129	\$550,379	167	230	\$209,273	\$244,076	12	1	\$7,562		108	78	\$83,294	\$6,174	63%
VPNE PARKING SOLUTIONS, LLC	251	122	\$241,536	\$325,182	89	87	\$117,359	\$72,999	41	3	\$32,926		168	73	\$91,251	\$10,647	U
WORK INC	250	96	\$632,677	\$714,167	178	60	\$549,157	\$71,101	16	3	\$11,581	\$1,972	84	53	\$71,940	\$8,417	0%
DIRECTORY DISTRIBUTING	248	279	\$247,130	\$341,832	182	249	\$193,570	\$81,942	20	2	\$11,070		68	53	\$42,490	\$12,760	U
CITY OF LYNN	246	272	\$380,821	\$662,279	165	221	\$279,663	\$258,639	36	10	\$36,251	\$1,163	92	76	\$64,908	\$21,656	78%
DEPARTMENT OF VETERANS AFFAIRS	246	266	\$348,590	\$546,951	135	159	\$223,409	\$182,265	15	7	\$17,796	\$1,369	127	133	\$107,385	\$14,727	75%
ABERCROMBIE & FITCH STORES INC	245	56	\$170,581	\$209,923	132	53	\$108,978	\$37,054	46	3	\$31,741	\$2,214	97	9	\$29,862	\$75	U
MHC SERVICES LLC	244	159	\$340,491	\$534,802	160	139	\$244,672	\$190,382	29	3	\$21,027	\$151	114	61	\$74,792	\$3,778	61%
BOSTON-WYMAN INC	243	140	\$366,758	\$561,713	151	120	\$256,432	\$187,977	25	5	\$18,878	\$870	112	49	\$91,449	\$6,108	85%
FREEMAN DECORATING SERVICES IN	243	95	\$302,534	\$371,388	169	84	\$209,377	\$65,307	25	3	\$15,280	\$75	85	23	\$77,878	\$3,471	U
ENCORE STAFFING SERVICES LLC	242	159	\$225,599	\$339,598	140	137	\$130,603	\$100,165	22	3	\$13,302		104	39	\$81,694	\$13,834	U
NATIONAL SOFTWARE ASSOCIATES I	242	314	\$233,817	\$433,525	156	263	\$158,407	\$197,015	19	7	\$11,303		94	70	\$64,107	\$2,693	0%
PROTOCOL COMMUNICATIONS INC	242	116	\$414,856	\$657,305	156	94	\$290,159	\$240,309	22		\$15,991		99	33	\$108,706	\$2,140	U
NORTHEAST TEMPS INC	241	50	\$302,802	\$327,337	144	45	\$194,079	\$24,328	16		\$8,229		110	8	\$100,494	\$207	U
HELPING HANDS CO INC	240	287	\$356,148	\$695,099	116	207	\$145,083	\$285,114	39	34	\$36,429	\$6,858	153	139	\$174,636	\$46,980	0%
BOSTON CONCESSIONS GROUP INC	239	151	\$328,534	\$479,001	128	121	\$211,087	\$133,321	29	3	\$22,236	\$712	102	46	\$95,211	\$16,435	U
LT OPCO LLC	239	169	\$245,324	\$370,273	121	126	\$127,665	\$106,261	47	11	\$34,760	\$4,009	123	77	\$82,899	\$14,678	U
EMPLOYMENT 2000 CORP	238	168	\$148,754	\$206,179	135	138	\$68,646	\$55,787	39	8	\$19,754	\$501	104	54	\$60,353	\$1,137	U
BICKFORDS FAMILY RESTAURANTS I	236	176	\$465,450	\$769,841	149	154	\$360,253	\$288,487	30	3	\$22,802	\$340	107	53	\$82,395	\$15,564	0%
OLD COLONY Y M C A	235	223	\$405,158	\$638,757	141	185	\$310,869	\$219,047	19	2	\$19,480	\$166	107	62	\$74,809	\$14,385	70%
PINE ST INN INC	235	102	\$436,819	\$530,016	157	69	\$285,616	\$76,469	20	4	\$17,825	\$2,369	108	57	\$133,378	\$14,360	70%
HOST INTERNATIONAL INC	234	212	\$319,553	\$640,301	115	160	\$170,823	\$273,844	20	12	\$20,558	\$1,007	160	135	\$128,172	\$45,896	63%
NORTHEAST SECURITY INC	232	160	\$369,463	\$512,981	92	106	\$210,146	\$126,305	25	13	\$18,999	\$1,476	156	70	\$140,318	\$15,737	U
ULTIMATE STAFFING SERVICES LP	232	175	\$224,273	\$340,669	159	151	\$170,414	\$112,556	24	2	\$19,449	\$1,452	70	32	\$34,410	\$2,388	U
CENTER FOR HUMAN DEVELOPMENT I	231	224	\$692,111	\$1,007,504	179	198	\$654,533	\$297,379	20	7	\$18,707	\$1,077	60	50	\$18,871	\$16,937	85%
PRIDE CONVENIENCE INC	231	176	\$265,515	\$438,909	175	164	\$186,722	\$170,588	20	1	\$20,021		67	28	\$58,772	\$2,806	U
PETCO ANIMAL SUPPLIES INC	230	149	\$399,336	\$552,018	133	118	\$240,106	\$147,618	24	4	\$18,726		108	56	\$140,504	\$5,063	57%
AGE INSTITUTE OF MASSACHUSETTS	229	344	\$306,222	\$673,544	173	299	\$254,557	\$357,128	12	7	\$10,310	\$1,101	84	107	\$41,355	\$9,093	0%
CITY OF LOWELL	229	264	\$282,943	\$595,762	160	213	\$249,268	\$302,767	18	8	\$12,706	\$570	77	78	\$20,969	\$9,482	75%
SPHERION ATLANTIC WORKFORCE LL	227	177	\$162,225	\$302,111	150	163	\$127,978	\$139,073	9		\$2,475		86	25	\$31,773	\$813	U
TOTAL CLERICAL SERVICES INC	227	145	\$246,513	\$360,707	139	131	\$149,829	\$110,704	36	4	\$28,244	\$28	90	28	\$68,440	\$3,462	U
AMERICARE HEALTH SERVICES INC	225	283	\$235,363	\$415,988	135	241	\$154,662	\$172,228	21	5	\$11,296	\$164	111	98	\$69,405	\$8,233	0%
HEBREW REHABILITATION CENTER	225	301	\$404,294	\$836,224	126	225	\$220,613	\$412,451	22	10	\$17,022	\$2,234	137	152	\$166,659	\$17,245	80%
SONDOCATT INVESTMENTS LLC	225	149	\$234,540	\$378,995	157	133	\$158,833	\$142,823	26	4	\$17,302	\$457	72	25	\$58,405	\$1,175	U
U S SECURITY ASSOCIATES INC	223	132	\$354,231	\$500,147	103	95	\$157,482	\$128,271	22	3	\$20,210	\$881	139	75	\$176,539	\$16,764	U
NORTHEASTERN UNIVERSITY	222	98	\$209,324	\$348,650	83	70	\$84,330	\$127,075	51	6	\$36,784	\$1,362	128	46	\$88,210	\$10,889	72%
BLOCKBUSTER INC	221	122	\$267,512	\$394,878	131	100	\$182,501	\$121,711	32	3	\$27,059		83	37	\$57,952	\$5,654	U
LAWRENCE TEMPORARY AGENCY	221	178	\$201,438	\$343,566	121	148	\$96,770	\$136,874	40	6	\$31,439	\$590	116	79	\$73,229	\$4,664	U
BUGABOO CREEK HOLDINGS INC	220	148	\$358,994	\$543,237	104	124	\$180,670	\$180,784	27		\$24,072		126	35	\$154,253	\$3,458	U
F L ROBERTS & CO INC	220	94	\$207,382	\$293,874	120	74	\$111,353	\$80,202	26	4	\$20,233		105	27	\$75,796	\$6,289	0%
MULTICULTURAL RESOURCES INC	220	333	\$354,849	\$703,731	145	269	\$233,369	\$326,493	31	23	\$27,334	\$4,565	115	138	\$94,147	\$17,823	86%
ADVANTAGE STAFFING ASSOCIATES	219	136	\$172,830	\$254,612	134	128	\$119,553	\$79,746	28		\$17,075		78	20	\$36,202	\$2,036	U
ARBRO CORP	219	298	\$290,086	\$658,335	143	234	\$254,637	\$354,761	14	7	\$10,070	\$87	87	90	\$25,378	\$13,401	U
OCB RESTAURANT CO	219	126	\$336,796	\$440,145	131	92	\$185,243	\$91,033	18	6	\$17,747	\$765	110	65	\$133,806	\$11,551	U
OPERATION ABLE OF GREATER BOST	219	45	\$529,546	\$591,185	126	26	\$275,020	\$27,939	50	7	\$65,434	\$5,078	95	25	\$189,091	\$28,622	U
ST ELIZABETHS MEDICAL CENTER O	219	270	\$368,579	\$697,759	117	182	\$249,536	\$296,534	17	12	\$19,074	\$2,778	131	135	\$99,969	\$29,868	80%
HARVARD VANGUARD MEDICAL	218	293	\$295,219	\$691,183	140	242	\$230,724	\$387,134	23	6	\$22,629		91	89	\$41,866	\$8,830	81%
MEDIAONE OF MASACHUSETTS INC	218	257	\$262,076	\$529,804	134	197	\$163,051	\$263,655	12	8	\$13,897		94	71	\$85,128	\$4,073	U
NATIONAL AMUSEMENTS INC	218	89	\$393,655	\$636,244	119	74	\$272,502	\$241,459	36		\$33,183		107	32	\$87,970	\$1,130	U
DOUBLETREE MANAGEMENT,INC.	216	269	\$337,661	\$690,341	99	177	\$177,603	\$322,672	24	18	\$19,566	\$5,296	151	167	\$140,493	\$24,713	U

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Division of Health Care Finance and Policy  
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DOR Matched Files  
SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
TRUSTEES OF BOSTON COLLEGE	216	120	\$278,240	\$471,163	97	98	\$164,538	\$151,850	59	10	\$68,617	\$3,787	107	29	\$45,085	\$37,285	85%
BOSTON MARKET CORPORATION	213	148	\$319,519	\$531,013	127	113	\$234,555	\$193,215	18	6	\$13,809	\$311	110	69	\$71,155	\$17,967	72%
BRIGHT HORIZONS CHILDRENS	213	224	\$352,945	\$713,229	122	166	\$221,118	\$353,841	19	4	\$20,969	\$1,022	109	98	\$110,858	\$5,422	75%
CHILDRENS PLACE RETAIL STORES	213	195	\$266,015	\$484,268	155	177	\$222,595	\$215,787	17	5	\$14,465		61	30	\$28,954	\$2,466	U
ALL CARE RESOIRCES INC	212	334	\$401,859	\$857,525	137	262	\$301,152	\$423,776	11	6	\$9,011		104	134	\$91,696	\$31,891	80%
FACILITY SERVICES & SYSTEMS, I	211	198	\$392,081	\$656,942	67	107	\$155,108	\$195,288	36	46	\$34,633	\$12,342	165	147	\$202,340	\$57,231	U
OLSTEN STAFFING SERVICES CORP	210	176	\$224,484	\$337,922	118	147	\$136,882	\$104,788	29	5	\$22,111	\$308	94	42	\$65,492	\$8,341	0%
SJ SERVICES INC	208	178	\$201,360	\$340,132	127	154	\$146,717	\$112,011	42	9	\$35,554	\$3,821	70	37	\$19,089	\$22,939	U
DICKS SPORTING GOODS	207	103	\$208,122	\$315,910	120	87	\$125,539	\$105,041	35	1	\$30,453		79	23	\$52,130	\$2,747	0%
GE PENSION TRUST	206	70	\$682,067	\$785,482	98	31	\$581,474	\$71,974	18	12	\$10,575	\$2,154	111	47	\$90,018	\$29,287	U
PILGRIM PARKING INC	206	209	\$192,105	\$380,415	67	137	\$77,906	\$158,288	38	19	\$28,849	\$2,324	146	130	\$85,350	\$27,699	82%
RESOURCE CONNECTION INC	206	182	\$267,488	\$438,478	118	150	\$172,784	\$166,419	23	2	\$20,613	\$1,934	94	49	\$74,090	\$2,638	U
RUBY TUESDAY INC	206	132	\$279,117	\$446,759	121	119	\$172,525	\$166,824	25	3	\$23,069	\$1,18	93	22	\$83,523	\$700	0%
APPLESEED PERSONNEL SERVICE IN	205	117	\$164,209	\$245,503	134	98	\$98,008	\$68,190	21	7	\$14,474	\$3,841	79	22	\$51,727	\$9,263	U
G H V OF MASS INC	205	278	\$366,543	\$825,554	151	245	\$289,229	\$452,633	17	4	\$13,851	\$187	61	55	\$63,463	\$6,191	84%
DRAKE PETROLEUM CO INC	204	133	\$306,197	\$434,333	128	113	\$183,814	\$126,596	22	2	\$14,133	\$38	71	28	\$108,250	\$1,502	U
FIRST NOTICE SYSTEMS INC	204	192	\$253,692	\$473,797	155	181	\$213,058	\$219,358	19	1	\$15,296		53	27	\$25,338	\$747	70%
MCGARR SERVICE CORP	203	215	\$267,098	\$628,155	96	163	\$156,375	\$346,362	21	7	\$14,556	\$6,006	136	116	\$96,167	\$8,688	U
NEW ENGLAND MEDICAL CENTER	203	276	\$265,755	\$583,296	114	199	\$161,677	\$300,667	12	6	\$8,128	\$98	113	130	\$95,950	\$16,776	86%
ARAMARK SPORTS, INC.	202	155	\$154,198	\$246,113	106	126	\$68,842	\$86,516	37	9	\$25,086	\$1,098	81	48	\$60,270	\$4,302	U
PUBLISHERS CIRCULATION	202	178	\$274,552	\$487,520	112	142	\$162,159	\$149,659	33	16	\$23,532	\$677	102	77	\$88,860	\$62,631	71%
FOODMASTER SUPER MARKETS INC	200	110	\$355,486	\$506,781	106	71	\$225,168	\$114,786	36	8	\$32,553	\$1,070	106	54	\$97,765	\$35,439	0%
TACO BELL OF AMERICA INC	200	166	\$267,199	\$505,286	134	153	\$210,375	\$235,980	25	2	\$18,569		85	39	\$38,254	\$2,106	U
CAMBECE LAW OFFICE P C	199	125	\$269,303	\$363,647	109	94	\$176,142	\$88,983	12		\$9,698		103	43	\$83,463	\$5,362	0%
CITY OF FALL RIVER	197	184	\$249,447	\$462,861	116	141	\$178,276	\$208,918	31	3	\$30,992	\$1,047	78	54	\$40,179	\$3,449	75%
CONSOLIDATED STORES INTL CORP	197	187	\$523,777	\$825,116	134	158	\$316,965	\$298,074	21	2	\$20,330		71	42	\$186,482	\$3,265	U
LIFE CARE CENTER OF AMERICA IN	197	280	\$266,777	\$590,380	131	232	\$180,221	\$305,713	8	5	\$4,399	\$350	89	91	\$82,158	\$17,539	72%
TRUSTEES OF TUFTS UNIVERSITY	192	146	\$241,668	\$423,397	86	104	\$134,291	\$174,527	35	6	\$38,859	\$706	113	67	\$68,517	\$6,496	66%
REGIS CORP	191	188	\$275,093	\$478,819	127	161	\$209,492	\$202,454	30	5	\$24,366	\$415	59	44	\$41,235	\$856	U
SHOP N SAVE MASS INC	191	170	\$285,412	\$494,036	122	128	\$230,751	\$202,042	20	7	\$19,832	\$2,934	75	59	\$34,828	\$3,648	U
AMERICAN BUILDING MNTNCE CO	190	208	\$228,569	\$482,359	91	150	\$113,315	\$240,709	17	5	\$13,651		131	133	\$101,603	\$13,081	81%
STATE STREET RETIREE SERVICES	190	161	\$141,437	\$255,286	105	128	\$70,460	\$111,819	5	2	\$1,950	\$390	88	42	\$69,027	\$1,640	U
DIMOCK COMMUNITY FOUNDATION IN	187	216	\$460,368	\$780,785	97	147	\$247,331	\$286,390	17	6	\$11,999	\$527	113	120	\$201,038	\$33,500	86%
ELIOT COMMUNITY HUMAN SERVICES	187	159	\$222,721	\$352,074	106	125	\$165,279	\$125,614	12	2	\$9,918		100	64	\$47,525	\$3,739	85%
SUBURBAN CONTRACT CLEANING INC	185	214	\$249,846	\$520,699	100	171	\$131,173	\$253,356	18	6	\$15,456	\$3,384	119	115	\$103,217	\$14,114	U
STATE STREET BANK & TRUST CO	184	130	\$159,047	\$255,389	90	87	\$90,808	\$77,435	23	5	\$23,051		88	46	\$45,187	\$18,907	74%
MARRIOTT PAYROLL SERVICES, INC	183	260	\$381,856	\$677,155	89	184	\$173,300	\$245,807	10	19	\$7,811	\$5,809	125	146	\$200,746	\$43,683	82%
MICHAEL BIANCO INC	183	137	\$248,120	\$424,195	87	101	\$118,496	\$165,816	27	13	\$22,173	\$1,143	109	71	\$107,451	\$9,116	50%
KIESSLING TRANSIT INC	182	191	\$243,121	\$400,667	113	156	\$150,889	\$150,939	17	4	\$11,082	\$332	95	64	\$81,150	\$6,276	60%
NOT YOUR AVERAGE JOES INC	182	119	\$209,788	\$327,804	92	98	\$125,664	\$112,574	24	2	\$21,138		95	36	\$62,986	\$5,442	U
INTERNATIONAL HEALTH SERVICES	181	436	\$232,665	\$738,883	129	381	\$193,631	\$499,669	24	28	\$21,453	\$2,717	56	73	\$17,582	\$3,832	U
LINENS N THING INC	181	106	\$287,244	\$420,502	110	96	\$218,933	\$127,942	18	4	\$14,411	\$665	75	14	\$53,900	\$4,650	U
INTERIM ATLANTIC ENTERPRISES L	180	133	\$162,452	\$271,162	118	123	\$107,727	\$105,875	41	6	\$28,392	\$1,072	49	15	\$26,333	\$1,763	U
TOWARD INDEPENDENT LIVING AND	180	202	\$201,739	\$368,772	93	149	\$101,814	\$156,099	22	4	\$17,565	\$1,314	106	101	\$82,361	\$9,619	78%
ASSOCIATION FOR COMMUNITY LIVI	179	186	\$193,246	\$389,675	113	151	\$167,609	\$194,019	13	3	\$6,005	\$247	73	48	\$19,632	\$2,163	67%
LIFESTREAM INC	179	268	\$286,131	\$651,696	136	231	\$260,139	\$357,611	9	4	\$3,598	\$335	63	58	\$22,394	\$7,619	86%
QUALITY TEMPS INC	179	133	\$182,344	\$223,956	106	112	\$115,851	\$41,014	19	3	\$14,376		74	27	\$52,117	\$598	U
RAINBOW USA INC	179	162	\$231,043	\$386,356	128	139	\$165,697	\$151,851	17	3	\$14,559	\$998	65	44	\$50,787	\$2,464	U
CATHOLIC CHARITIES ARCHDIOCESE	178	184	\$343,056	\$586,943	112	146	\$246,732	\$240,488	14	6	\$12,760		84	78	\$83,564	\$3,400	85%
HOUSEWORKS LLC	178	182	\$291,988	\$517,901	84	124	\$146,155	\$200,395	25	7	\$19,855	\$1,507	120	103	\$125,978	\$24,011	0%
SALLY BEAUTY CO INC	177	119	\$241,251	\$449,509	111	101	\$147,333	\$206,271	12	1	\$15,656		81	38	\$78,262	\$1,987	U
ANODYNE MEDICAL SERVS COPR	174	233	\$89,896	\$191,840	100	176	\$49,829	\$95,791	16	8	\$6,210	\$617	95	97	\$33,857	\$5,536	85%
BARNES & NOBLE BOOKSELLERS USA	174	74	\$275,541	\$324,734	92	59	\$180,653	\$48,859	26	1	\$22,009		79	20	\$72,878	\$334	0%
NORTH SHORE ASSN FOR RETARDED	174	108	\$256,263	\$355,079	112	76	\$199,073	\$89,579	15	3	\$11,552	\$925	61	42	\$45,638	\$8,312	74%
OCONNELL OIL ASSOCIATES INC	174	125	\$258,946	\$371,696	112	104	\$131,439	\$106,408	12	2	\$9,791	\$348	82	35	\$117,715	\$5,994	75%
ORIGINAL RANGOON CO INC THE	174	255	\$74,244	\$208,750	77	158	\$20,985	\$97,633	25	83	\$14,996	\$13,201	114	134	\$38,262	\$23,672	78%
HAMILTON CONNECTIONS INC	173	111	\$143,110	\$226,879	111	106	\$90,295	\$82,599	24	2	\$14,370	\$130	60	14	\$38,445	\$1,039	U
MARSHALLS WOBURN MERCHANTS INC	173	277	\$210,927	\$608,239	123	229	\$155,510	\$377,572	9	14	\$1,876	\$3,652	80	105	\$53,540	\$16,089	74%
N E TELEPHONE & TELEGRAPH CO	173	159	\$249,167	\$396,273	105	133	\$190,669	\$144,187	16	3	\$13,256	\$853	71	44	\$45,242	\$2,066	0%
HOLLISTER ASSOCIATES INC	172	85	\$121,738	\$162,702	93	80	\$57,114	\$40,530	44		\$24,560		63	13	\$40,064	\$434	U

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
HURLEY OF AMERICA, INC	172	265	\$91,187	\$245,277	77	158	\$23,500	\$125,713	17	15	\$10,430	\$2,229	112	158	\$57,257	\$26,148	78%
TVI INC	172	174	\$371,067	\$615,244	119	160	\$250,857	\$243,616	16	2	\$19,616		58	29	\$100,594	\$561	54%
RANDSTAD INHOUSE SERVICES LP	171	134	\$248,107	\$359,212	113	121	\$116,072	\$108,529	27	5	\$19,776		54	31	\$112,259	\$2,576	U
SOURCE ONE STAFFING SOLUTIONS,	171	139	\$126,726	\$203,592	118	125	\$77,681	\$61,954	10	4	\$4,200		66	27	\$44,845	\$14,913	U
DIVERSIFIED STAFFING GROUP	170	219	\$119,910	\$247,641	100	175	\$72,600	\$107,342	13	3	\$4,664		89	95	\$42,647	\$20,389	U
JOHN LEONARD EMPLOYMENT SERVIC	170	110	\$194,565	\$283,140	96	96	\$99,308	\$85,807	32	1	\$27,732		66	21	\$67,525	\$2,768	U
DELTA SERVICE INC	169	131	\$265,529	\$388,367	99	108	\$162,615	\$113,868	30	3	\$27,002	\$318	67	42	\$75,912	\$8,653	U
AJ WRIGHT MERCHANTS INC	168	212	\$207,284	\$490,167	123	171	\$188,103	\$275,167	5	4	\$2,055	\$341	66	79	\$17,126	\$7,375	83%
WARD TECHNICAL STAFFING INC	168	110	\$100,463	\$146,397	81	94	\$54,759	\$44,306	17	5	\$8,860	\$34	93	31	\$36,843	\$1,594	U
CITY OF SOMERVILLE	167	175	\$395,388	\$685,573	98	149	\$206,584	\$273,138	26	9	\$24,682	\$2,251	88	67	\$164,122	\$14,796	90%
DUNHILL STAFFING SYSTEM INC	167	110	\$151,897	\$222,256	107	102	\$100,048	\$69,593	10	1	\$5,067		67	14	\$46,782	\$766	0%
ZALE DELAWARE INC	167	120	\$324,684	\$488,175	114	94	\$254,629	\$160,076	15	3	\$11,665	\$348	69	44	\$58,390	\$3,067	U
CIRCUIT CITY STORES INC	166	59	\$219,448	\$298,970	86	49	\$144,832	\$78,243	21		\$22,427		84	23	\$52,189	\$1,278	0%
CRACKER BARREL OLD COUNTRY STO	166	141	\$246,690	\$403,047	101	129	\$171,733	\$156,065	21	2	\$16,828		64	21	\$58,128	\$292	U
EASTERN BUILDING SERVICE CORP	166	202	\$251,947	\$615,704	93	178	\$142,388	\$354,933	23	3	\$23,832	\$696	92	76	\$85,728	\$8,127	66%
SIX CONTINENTS RESOURCES IMC	166	189	\$176,942	\$388,166	81	141	\$95,074	\$189,388	17	10	\$10,652	\$4,606	103	99	\$71,215	\$17,230	0%
SUMMIT CAREERS INC	166	152	\$122,513	\$224,537	117	141	\$82,781	\$101,523	14	1	\$9,831		55	21	\$29,901	\$502	0%
YANKEE CANDLE CO INC	166	163	\$187,258	\$346,877	95	138	\$147,471	\$144,724	11	3	\$6,782	\$482	79	41	\$33,005	\$14,413	81%
ARAMARK UNIFORM SERVICES INC	165	214	\$198,788	\$447,581	104	165	\$147,813	\$238,855	1	1	\$1,054		79	82	\$49,922	\$9,938	78%
ATRIA MANAGEMENT COMPANY LLC	165	205	\$212,993	\$401,072	107	163	\$136,474	\$177,414	19	13	\$13,223	\$3,777	67	66	\$63,297	\$6,888	61%
LAZ PARKING LTD INC	165	147	\$221,453	\$364,270	57	83	\$51,738	\$95,323	19	12	\$20,695		115	91	\$149,020	\$47,494	0%
TEXAS ROADHOUSE MANAGEMENT COR	165	98	\$206,705	\$305,826	89	80	\$133,054	\$96,415	16	2	\$13,204		83	32	\$60,447	\$2,706	U
TREMBLAY'S BUS CO., LLC	165	190	\$357,596	\$603,446	95	155	\$243,694	\$230,961	39	20	\$39,415	\$6,316	68	43	\$74,488	\$8,574	U
AMERICAN OIL CHANGE CORP	164	57	\$249,109	\$294,090	87	51	\$109,862	\$42,983	23	1	\$24,760		81	17	\$114,486	\$1,998	79%
PEOPLES HERITAGE SAVINGS BANK	164	251	\$263,931	\$506,791	115	194	\$215,153	\$237,506	10	6	\$8,647	\$1,588	67	67	\$40,131	\$3,766	80%
BAYADA NURSES INC	163	193	\$189,841	\$330,413	115	151	\$153,331	\$139,215	7	2	\$6,323		55	56	\$30,188	\$1,356	U
LAHEY CLINIC HOSPITAL INC	163	210	\$197,313	\$481,337	108	177	\$137,397	\$275,249	18	6	\$18,382	\$251	59	69	\$41,533	\$8,524	U
SOUTH SHORE HOSPITAL INC	163	215	\$251,821	\$545,740	99	159	\$178,336	\$277,279	16	5	\$19,918	\$2,910	73	87	\$53,567	\$13,730	82%
ALL STAR STAFFING LLC	162	210	\$285,821	\$507,576	107	175	\$206,926	\$219,287	13	2	\$7,061	\$273	83	81	\$71,834	\$2,194	U
CHEESECAKE CORPORATION OF	162	88	\$211,563	\$341,216	61	66	\$95,671	\$125,694	18		\$21,094		108	43	\$94,798	\$3,960	85%
YCN TRANSPORTATION INC	162	156	\$420,210	\$623,256	104	139	\$279,338	\$187,716	21	2	\$30,410		66	48	\$110,462	\$15,329	U
LAWRENCE MEMORIAL HOSPITAL OF	161	208	\$287,135	\$502,974	115	178	\$199,009	\$206,098	12	7	\$10,605	\$1,904	53	47	\$77,521	\$7,836	74%
MERCY HOSPITAL D/B/A PROV HOSP	160	206	\$191,380	\$501,629	112	173	\$160,514	\$303,393	19	2	\$12,148	\$2,039	52	61	\$18,719	\$4,816	80%
NORTH SUFFOLK MENTAL HEALTH	160	187	\$164,326	\$367,143	89	147	\$92,528	\$169,921	9	7	\$8,169	\$998	98	86	\$63,630	\$31,897	77%
W A L MANAGEMENT COMPANY	160	95	\$213,184	\$323,878	104	88	\$167,800	\$110,384	21	1	\$15,548	\$86	63	25	\$29,835	\$224	U
STERLING INC	159	124	\$126,842	\$374,988	87	99	\$86,794	\$243,499	12	4	\$9,822		74	33	\$30,226	\$4,646	0%
B K V INC	157	133	\$192,531	\$360,991	98	111	\$139,794	\$164,816	5	4	\$2,749		79	43	\$49,988	\$3,644	U
C A P S INC	157	72	\$122,126	\$132,218	83	52	\$74,336	\$9,082	41	5	\$12,620	\$114	59	21	\$35,170	\$896	U
SALEM YOUNG MENS CHRISTIAN	157	148	\$199,475	\$769,236	115	131	\$156,804	\$567,662	20	5	\$19,703	\$1,194	42	26	\$22,968	\$904	U
ARCADIA HEALTH SERVICES INC	156	214	\$172,840	\$298,801	104	183	\$125,738	\$120,754	15	11	\$4,671	\$475	66	61	\$42,432	\$4,732	U
NATIONAL WHOLESALE LIQUIDATORS	155	142	\$227,859	\$386,818	93	121	\$157,471	\$149,005	27	5	\$20,043	\$85	84	73	\$50,345	\$9,869	U
AMERICAN TRAINING INC	154	78	\$335,299	\$438,559	123	66	\$287,819	\$101,817	8		\$6,380		31	24	\$41,100	\$1,443	73%
COLLECTO INC	154	101	\$247,745	\$369,474	82	88	\$144,604	\$118,739	17	2	\$18,596		75	24	\$84,546	\$2,990	U
BEHAVIORAL HEALTH NETWORK INC	153	206	\$236,374	\$494,374	122	176	\$220,853	\$255,737	9	2	\$7,453		39	41	\$8,068	\$2,262	75%
CONNECTION GROUP LLC	153	88	\$107,098	\$166,474	73	69	\$52,885	\$57,052	21	3	\$8,954	\$1,147	90	32	\$45,259	\$1,178	U
MARRIOTT HOTELS SERVICES INC	153	208	\$277,859	\$587,707	88	163	\$198,004	\$267,575	17	12	\$17,664	\$5,633	83	90	\$62,190	\$36,640	90%
ADVANCE CAREER SERVICES INC	152	73	\$154,358	\$211,927	88	65	\$99,689	\$57,254	7		\$7,001		74	8	\$47,668	\$315	U
UPHAMS CORNER HEALTH COMMITTEE	152	174	\$489,461	\$762,725	77	112	\$175,908	\$217,850	19	5	\$18,559	\$174	105	105	\$294,995	\$55,240	75%
AMERICAN PERSONEL INC	151	113	\$223,207	\$318,691	87	99	\$81,106	\$90,332	24	2	\$18,725	\$1,047	60	27	\$123,376	\$4,104	U
HUDSON GENERAL LLC	151	132	\$224,191	\$366,254	64	91	\$126,160	\$132,567	26	12	\$25,478	\$506	96	72	\$72,553	\$8,990	0%
JITEN HOTEL MANAGEMENT INC	151	170	\$189,522	\$343,416	89	145	\$102,329	\$146,774	9	9	\$6,536	\$2,101	83	67	\$80,658	\$5,019	U
LAIDLAW TRANSIT INC	151	227	\$304,890	\$706,609	107	191	\$216,686	\$393,979	9	11	\$7,138	\$1,022	60	61	\$81,066	\$6,718	80%
SPECTRUM HEALTH SYSTEMS INC	151	175	\$239,033	\$508,678	86	141	\$169,986	\$257,907	13		\$14,905		77	68	\$54,142	\$11,738	76%
ALTERNATIVE SOLUTIONS INC	150	197	\$166,674	\$355,695	92	163	\$117,876	\$185,389	10	2	\$3,896		71	61	\$44,903	\$3,632	0%
BERKSHIRE MEDICAL CENTER INC	150	222	\$212,928	\$468,205	96	185	\$167,105	\$249,139	9	1	\$9,184		64	70	\$36,639	\$6,137	85%
KAY BEE TOY HOBBY SHOPS INC	150	142	\$143,357	\$278,961	111	120	\$117,042	\$126,794	10	1	\$8,848		45	33	\$17,466	\$8,811	U
CONSOLIDATED SERVICE CORP	149	158	\$276,264	\$621,239	79	132	\$166,307	\$300,177	14	5	\$11,396	\$3,122	102	79	\$98,562	\$41,676	U
COSTCO WHOLESALE CORPORATION	149	130	\$150,709	\$378,551	80	85	\$104,179	\$193,034	18	2	\$15,034	\$68	72	62	\$31,496	\$34,739	96%
MIDTOWN HOME HEALTH	149	166	\$203,319	\$302,872	56	95	\$39,682	\$59,186	50	54	\$53,727	\$21,223	109	109	\$109,910	\$19,145	U
BROWN & SULLIVAN INC	148	197	\$197,978	\$421,501	98	161	\$155,118	\$221,128	12	2	\$9,526	\$269	61	56	\$33,334	\$2,125	82%

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SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
RESOURCE MANAGEMENT INC	147	158	\$95,586	\$205,094	92	140	\$61,810	\$90,750					64	27	\$33,777	\$18,758	U
FUNCO INC	146	74	\$93,347	\$140,183	69	60	\$52,996	\$45,808	24		\$17,438		68	17	\$22,913	\$1,028	U
HOLLYWOOD ENTERTAINMENT CORP	146	86	\$169,873	\$241,907	81	72	\$105,232	\$71,234	21	1	\$19,615		66	18	\$45,026	\$800	U
LOWELL GENERAL HOSPITAL	146	226	\$208,380	\$528,028	105	173	\$178,411	\$295,963	9	2	\$6,747		51	64	\$23,222	\$23,685	79%
MASSACHUSETTS CALL AND VOLUNTE	146	36	\$153,110	\$191,462	97	29	\$105,655	\$38,179	11	1	\$6,440		56	6	\$41,015	\$172	U
ABLE TEMPS INC	145	112	\$111,608	\$181,243	90	90	\$67,643	\$66,717	18	2	\$12,577	\$1,081	61	42	\$31,388	\$1,836	86%
AMERICAN MULTI CINEMA INC	145	45	\$233,548	\$290,069	81	45	\$114,043	\$56,037	20		\$19,603		69	9	\$99,902	\$484	U
CORPORATE CHEFS INC	145	130	\$179,323	\$299,102	86	105	\$125,089	\$110,140	9	1	\$5,350		65	49	\$48,884	\$9,639	0%
MICHAEL'S STORES INC	145	112	\$246,541	\$418,621	95	103	\$184,298	\$166,918	17	1	\$12,080	\$773	48	17	\$50,163	\$4,389	U
QUALITY STAFFING INC	145	97	\$82,698	\$129,479	104	87	\$66,561	\$45,650	4		\$833		58	15	\$15,304	\$1,131	U
HERSHA HOSPITALITY MGMT LP	144	178	\$233,716	\$517,111	86	145	\$142,951	\$259,444	13	13	\$7,838	\$3,232	82	89	\$82,927	\$20,719	U
SELECT TEMPORARY SERVICES INC	144	127	\$136,032	\$215,027	90	117	\$76,708	\$78,696	17	4	\$8,637		54	14	\$50,688	\$299	U
AE CORPORATE SERVICES CO	143	30	\$51,615	\$60,061	74	23	\$28,660	\$8,399	24		\$7,858		67	8	\$15,097	\$46	U
GREATER LAWRENCE FAMILY HEALTH	142	239	\$167,667	\$411,368	86	156	\$135,603	\$237,266	6	3	\$7,123		73	120	\$24,942	\$6,434	74%
HIGH POINT TREATMENT CENTER IN	142	95	\$332,936	\$407,265	98	74	\$268,419	\$66,425	8	3	\$6,285	\$2,094	60	34	\$58,232	\$5,810	57%
INSTITUTE FOR DEVELOPMENTAL	142	155	\$170,978	\$376,067	80	118	\$128,724	\$196,956	11	3	\$10,658	\$1,749	72	51	\$31,596	\$6,384	81%
TOWN SPORTS INTERNATIONAL LLC	142	69	\$141,970	\$211,834	69	65	\$85,383	\$69,299	35	1	\$29,352		53	13	\$27,236	\$565	U
ULTIMATE PARKING LLC	142	71	\$127,856	\$197,100	42	47	\$35,955	\$58,732	36	8	\$31,800	\$308	94	47	\$60,101	\$10,204	U
A C MOORE INC	141	96	\$230,238	\$354,103	81	71	\$144,378	\$121,220	8	5	\$5,041		73	37	\$80,819	\$2,646	0%
EXPRESS TEMPS INC	141	107	\$107,032	\$186,341	90	104	\$48,298	\$75,711	18	1	\$6,266		64	21	\$52,468	\$3,598	U
GATE GOURMET INC	141	189	\$177,917	\$427,935	63	124	\$94,747	\$206,187	13	16	\$10,829	\$6,431	100	111	\$72,341	\$37,400	70%
HONEY FARMS INC	141	95	\$147,810	\$244,415	86	87	\$102,358	\$96,481	23	2	\$16,310		52	16	\$29,142	\$124	60%
HURLEY OF AMERICA LLC	141	214	\$56,424	\$163,227	59	125	\$24,003	\$93,256	1	1	\$168	\$149	103	140	\$32,253	\$13,399	78%
SWEETHEART CUP COMPANY INC	141	198	\$175,362	\$421,848	80	142	\$120,680	\$234,974	9	6	\$4,420	\$749	83	93	\$50,262	\$10,763	84%
WALDWIN GROUP INC THE	141	57	\$223,740	\$323,830	69	40	\$111,733	\$76,086	22	1	\$19,072		87	29	\$92,935	\$24,003	U
CLAIRES BOUTIQUE INC	140	77	\$120,711	\$195,298	87	60	\$83,423	\$73,158	18	1	\$8,861	\$13	53	27	\$28,426	\$1,417	U
CREDIT CONTROL SERV'S INC	140	111	\$158,868	\$267,387	70	89	\$73,974	\$103,822	23	1	\$22,205	\$587	72	38	\$62,689	\$4,110	70%
SERVICENET INC	139	113	\$218,888	\$338,459	89	95	\$191,399	\$117,741	16	7	\$13,683		51	27	\$13,806	\$1,829	65%
FOREIGN AUTO PART INC	138	123	\$239,118	\$386,756	74	93	\$107,384	\$130,872	15	1	\$14,298		73	50	\$117,437	\$16,766	69%
RARE HOSPITALITY INTL INC	138	106	\$187,229	\$314,776	70	91	\$115,485	\$126,837	14	1	\$16,868		72	32	\$54,877	\$710	U
TALBOTS INC	138	123	\$173,431	\$350,102	82	96	\$116,651	\$170,215	11	3	\$9,379	\$1,749	62	33	\$47,401	\$4,707	80%
U HAUL CO OF MASSACHUSETTS INC	138	94	\$144,548	\$206,202	63	57	\$71,603	\$55,879	19	3	\$16,321	\$312	79	48	\$56,623	\$5,463	U
WASHINGTON INVENTORY SERVICE	138	79	\$126,219	\$189,078	84	68	\$83,193	\$58,123	20		\$18,314		48	23	\$24,711	\$4,736	U
ACE EMPLOYMENT UNLIMITED CORP	137	66	\$152,927	\$223,534	82	57	\$101,175	\$70,157	17		\$13,954		65	16	\$37,798	\$450	U
CITIZENS FOR CITIZENS INC	137	86	\$196,584	\$317,539	89	71	\$148,468	\$120,297	19	2	\$15,653		58	26	\$32,463	\$658	75%
LAWRENCE GENERAL HOSPITAL	137	207	\$201,406	\$531,406	93	167	\$178,039	\$316,463	8	9	\$5,762	\$1,169	47	54	\$17,604	\$12,368	U
COMPLETE STAFFING SOLUTIONS IN	136	145	\$97,361	\$171,671	86	125	\$72,920	\$72,446	16	5	\$9,485	\$712	49	33	\$14,956	\$1,152	U
IPARTY RETAIL STORE CORP	136	81	\$135,272	\$261,468	79	69	\$88,169	\$125,602	13		\$11,607		59	15	\$35,496	\$594	U
STATEWIDE INC	136	55	\$99,914	\$121,623	75	41	\$52,041	\$20,467	18	4	\$12,054	\$522	56	12	\$35,818	\$721	U
DURHAM D & M LLC	135	234	\$288,732	\$708,296	96	199	\$226,523	\$400,681	19	9	\$14,798	\$4,712	60	79	\$47,411	\$14,171	0%
JAMES L LONGO	135	174	\$149,602	\$420,112	85	148	\$111,472	\$267,498	9	3	\$7,309	\$309	63	55	\$30,821	\$2,703	U
MCGINNIS HEALTH CARE SVCS INC	135	158	\$194,304	\$331,812	85	137	\$118,583	\$130,160	25	4	\$23,477	\$1,708	57	46	\$52,244	\$5,641	U
GOODWILL INDUSTRIES OF THE	134	114	\$191,482	\$365,688	108	104	\$162,606	\$170,597	13	6	\$10,053	\$1,972	30	24	\$18,824	\$1,636	75%
KINDRED BRAINTREE HOSPITAL, LL	134	251	\$135,302	\$313,602	92	186	\$103,316	\$159,061	11	9	\$7,854	\$1,699	60	93	\$24,132	\$17,539	U
RICHCO JANITOR SERVICE INC	134	198	\$227,158	\$470,394	91	181	\$182,693	\$240,821	19	11	\$15,975	\$1,051	45	32	\$28,490	\$1,363	0%
EAST BOSTON NEIGHBORHOOD HEALT	133	213	\$175,076	\$459,103	89	172	\$148,911	\$280,892	13	4	\$13,780	\$795	45	63	\$12,385	\$2,341	90%
METRO HEALTH FOUNDATION OF	133	180	\$168,977	\$477,661	91	144	\$124,595	\$296,940	14	5	\$8,738	\$2,421	61	69	\$35,645	\$9,322	78%
SOUTH MIDDLESEX OPPORTUNITY	133	105	\$240,703	\$379,748	99	90	\$218,300	\$129,067	10	3	\$8,536	\$2,823	39	23	\$13,866	\$7,155	90%
BUILDING 19 INC	132	119	\$210,092	\$386,880	74	95	\$164,522	\$160,066	7	3	\$2,490	\$439	69	48	\$43,080	\$16,283	60%
HARBOR HEALTH SERVICES INC	132	179	\$315,029	\$532,736	69	122	\$145,339	\$198,234	7	5	\$7,636	\$998	88	104	\$162,054	\$18,475	75%
HYATT CORPORATION	132	162	\$152,337	\$301,512	56	106	\$64,652	\$129,303	16	12	\$11,805		91	97	\$75,880	\$19,872	83%
ALPHA PERSONNEL INC	131	121	\$144,369	\$209,369	76	109	\$83,368	\$63,658	16	1	\$9,625		50	15	\$51,376	\$1,341	U
MASS SPORTSERVICE INC	131	109	\$341,778	\$474,242	59	82	\$182,190	\$120,258	29	10	\$25,719	\$4,072	85	44	\$133,869	\$8,133	U
PIZZA HUT OF AMERICA INC	131	70	\$169,810	\$272,097	68	55	\$108,697	\$99,446	19	4	\$18,342	\$189	67	28	\$42,771	\$2,653	U
CC, LLC	130	144	\$193,492	\$374,888	81	105	\$131,603	\$176,637	10	2	\$7,999	\$338	75	77	\$53,890	\$4,420	75%
MOUNT AUBURN HOSPITAL	130	145	\$166,301	\$298,502	59	100	\$100,388	\$121,292	13	7	\$13,851	\$1,915	82	82	\$52,062	\$8,994	83%
RIVERSIDE HOLDING CORP	130	196	\$171,009	\$700,473	90	143	\$136,625	\$514,390	6	6	\$6,445	\$494	72	101	\$27,939	\$14,580	83%
TOBIN CORPORATION	130	93	\$169,003	\$257,241	79	73	\$92,445	\$84,918	16	4	\$11,096	\$1,017	65	40	\$65,461	\$2,302	56%
365 MEDIA USA, LLC	129	27	\$150,058	\$161,116	92	23	\$111,690	\$11,059	17	1	\$13,936		36	5	\$24,431	\$0	U
POLCARI ENTERPRISES INC	129	100	\$217,574	\$378,260	64	80	\$116,359	\$142,074	12	3	\$8,271		80	48	\$92,944	\$18,612	58%

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
TEWKSBURY DONUT CORP	129	100	\$175,573	\$281,470	91	80	\$145,809	\$103,986	14	6	\$8,445		42	34	\$21,319	\$1,910	U
ARBOR ASSOCIATES INC.	128	112	\$164,456	\$306,452	77	96	\$104,439	\$139,122	12	2	\$10,411	\$2,010	65	32	\$49,606	\$864	0%
DTC ENTERPRISES, INC.	128	31	\$180,235	\$206,394	84	25	\$100,826	\$25,047	8	1	\$4,038		57	8	\$75,371	\$1,112	U
LAUNDRY MANAGEMENT SERVICES, I	128	83	\$131,895	\$284,872	87	77	\$100,889	\$149,264	11	3	\$6,951	\$1,539	55	27	\$24,055	\$2,174	U
LENSCRAFTERS INC	128	84	\$174,973	\$271,379	70	72	\$87,870	\$88,209	17	1	\$17,903		57	21	\$69,200	\$8,197	82%
PREFERRED PERSONNEL, INC.	128	145	\$80,536	\$146,275	73	122	\$60,870	\$64,302	20	5	\$9,932	\$199	63	50	\$9,734	\$1,238	U
VALENTINE & KEBARTAS INC	128	83	\$187,584	\$273,951	79	69	\$135,280	\$82,085	8		\$7,490		62	33	\$44,814	\$4,282	50%
PR MANAGEMENT CORP	127	91	\$167,368	\$268,740	68	72	\$134,707	\$92,195	10	3	\$6,449	\$77	65	35	\$26,212	\$9,099	60%
QUALITY PACKAGING CO INC	127	111	\$145,943	\$262,839	70	90	\$90,235	\$113,940	9	3	\$2,980	\$353	73	47	\$52,728	\$2,603	0%
R D H TEMPS INC	127	141	\$91,815	\$139,921	84	119	\$50,302	\$46,584	13	3	\$9,436	\$68	43	22	\$32,076	\$1,454	U
SHARE COMMERCIAL SERVICES INC	127	32	\$267,649	\$295,682	72	23	\$156,283	\$26,982	16	2	\$11,635	\$621	67	13	\$99,731	\$429	U
FIVE STAR QUALITY CARE INC	126	167	\$159,286	\$395,561	77	119	\$112,974	\$165,728	12	7	\$9,189	\$897	50	65	\$37,123	\$69,651	U
HEALTH & EDUCATION SERVICES INC	126	166	\$244,235	\$556,894	90	151	\$197,020	\$310,650	9	3	\$6,448	\$1,006	44	36	\$40,767	\$1,002	86%
JETRO HOLDINGS INC	126	28	\$180,761	\$227,055	75	16	\$99,796	\$45,819	16		\$11,146		62	14	\$69,819	\$475	U
METROPOLITAN SPRINGFIELD YMCA	126	115	\$174,107	\$319,549	84	98	\$142,404	\$143,023	19	2	\$15,840	\$2,204	41	29	\$15,862	\$216	75%
MIDDLESEX VILLAGE DONUT CORP	126	71	\$249,442	\$290,492	78	58	\$89,055	\$39,878	19	18	\$11,543		49	18	\$148,844	\$1,172	U
TOWN FAIR TIRE CENTERS INC	126	44	\$149,394	\$211,990	41	32	\$86,778	\$59,440	18	2	\$14,704	\$2,291	85	17	\$47,912	\$865	U
AMERICAN MEDICAL RESPONSE OF M	125	152	\$178,013	\$379,397	66	123	\$135,629	\$197,343	15	1	\$14,387		63	54	\$27,997	\$4,041	77%
CITY OF PITTSFIELD	125	150	\$130,618	\$277,517	81	127	\$97,308	\$143,127	22	4	\$23,336	\$145	42	48	\$9,974	\$3,626	80%
FALLON CLINIC INC	125	175	\$169,448	\$379,084	97	155	\$144,818	\$206,587	8	1	\$5,631		31	31	\$18,999	\$3,049	85%
FOLLETT COLLEGE STORES CORP	125	68	\$99,063	\$165,660	71	59	\$66,494	\$65,730	22	1	\$20,055	\$866	46	9	\$12,514	\$1	U
HORACE MANN EDUCATIONAL ASSOC	125	116	\$164,542	\$404,472	95	104	\$154,449	\$237,399	6	1	\$2,572		35	21	\$7,521	\$2,532	71%
ROAD TO RESPONSIBILITY INC	125	128	\$154,589	\$306,645	71	108	\$100,281	\$143,761	14	4	\$11,605	\$154	71	53	\$42,703	\$8,141	0%
T H MCCOY RESTAURANT GROUP LLC	125	119	\$156,894	\$327,048	75	90	\$104,050	\$168,140	12	2	\$9,786		65	62	\$43,058	\$2,014	U
BROOKLINE MANOR NURSING HM INC	124	171	\$255,346	\$455,468	64	130	\$84,396	\$185,270	7	8	\$6,100	\$2,550	84	88	\$164,850	\$12,302	70%
STATION OPERATORS INC	124	96	\$220,944	\$359,508	66	78	\$116,991	\$130,709	14	2	\$9,577		67	41	\$94,375	\$7,855	U
ACP CLEANING, INC.	123	151	\$155,512	\$312,239	73	124	\$64,835	\$147,621	9	9	\$7,423	\$1,023	75	73	\$83,253	\$8,084	U
CAMBRIDGE PUBLIC HEALTH	123	158	\$189,406	\$415,391	64	112	\$134,888	\$204,088	12	5	\$9,877		68	64	\$44,641	\$21,896	85%
CITY OF REVERE	123	207	\$210,068	\$502,376	83	160	\$150,983	\$266,718	16	8	\$11,134	\$5,033	53	72	\$47,950	\$20,557	U
MOLARI INC	123	94	\$145,035	\$249,919	80	79	\$113,765	\$89,874	10	3	\$9,153	\$17	43	18	\$22,116	\$14,993	0%
ALLIANCE HEALTH OF MASSACHUSET	122	180	\$189,896	\$406,695	83	150	\$134,789	\$212,857	7	3	\$6,213		58	67	\$48,894	\$3,942	0%
ASH-GAGE LLC	122	91	\$132,050	\$258,266	84	84	\$94,182	\$125,080	17	3	\$18,846		40	8	\$19,022	\$1,136	U
BROOKSBY VILLAGE INC	122	133	\$147,275	\$292,720	74	103	\$100,863	\$141,846	14	3	\$17,832		49	46	\$28,580	\$3,598	85%
CENTRUS PREMIER HOME CARE INC	122	145	\$100,703	\$195,898	81	114	\$73,682	\$93,129	11	4	\$3,380	\$485	51	39	\$23,641	\$1,580	U
FPS INC	122	80	\$174,782	\$260,092	90	73	\$136,701	\$83,868	15	2	\$10,541		38	15	\$27,541	\$1,441	U
GENTIVA CERTIFIED HEALTHCARE C	122	149	\$179,234	\$310,475	76	122	\$110,679	\$129,939	11	4	\$10,491	\$20	56	44	\$58,064	\$1,282	72%
GOOD SAMARITAN MEDICAL CENTER	122	176	\$188,449	\$518,034	79	144	\$138,828	\$317,821	16	6	\$15,599	\$1,775	49	56	\$34,022	\$9,989	81%
SOMERVILLE HOSPITAL	122	153	\$182,899	\$326,364	55	100	\$77,404	\$133,143	16	6	\$14,429	\$1,347	79	81	\$91,066	\$8,975	0%
BRODER BROS CO	121	127	\$133,346	\$270,968	67	85	\$99,189	\$127,055	11	3	\$6,226	\$1,649	58	62	\$27,931	\$8,918	0%
CENTRAL MASS HEALTH SYSTEMS IN	121	171	\$143,123	\$306,169	76	140	\$114,596	\$159,815	10	7	\$8,182	\$804	49	45	\$20,345	\$2,427	75%
CPI IMAGES LLC	121	154	\$153,733	\$297,087	89	132	\$130,787	\$125,316	12		\$6,637		39	37	\$16,309	\$18,038	70%
DYNAMIC STAFFING INC	121	99	\$94,950	\$195,891	69	83	\$56,509	\$94,983	16	7	\$12,339	\$443	52	30	\$26,103	\$5,515	U
NEW CARITAS CHRISTI HOSPITAL	121	143	\$120,708	\$285,829	56	98	\$65,674	\$156,802	22	4	\$24,643	\$1,517	70	85	\$30,391	\$6,802	0%
OLSTEN HEALTH SERVICES(USA) IN	120	119	\$172,943	\$257,265	76	96	\$122,844	\$82,779	10		\$7,292		49	33	\$42,808	\$1,543	U
ALDO US INC	119	32	\$135,989	\$186,518	54	30	\$68,882	\$50,530	28		\$24,413		57	5	\$42,694	\$0	U
BEST OF CARE INC	119	124	\$170,061	\$333,753	77	107	\$116,541	\$135,179	23	7	\$18,176	\$3,057	52	33	\$35,344	\$25,457	U
CHADWICKS OF BOSTON INC	119	185	\$184,052	\$401,631	86	151	\$168,963	\$209,798	7	7	\$2,776		44	66	\$12,313	\$7,782	88%
COMPASS ONE, LLC	119	100	\$81,367	\$164,200	49	62	\$46,578	\$74,158	13	6	\$8,918	\$541	69	47	\$25,871	\$8,135	U
EASTPOINTE NURSING HOME INC	119	151	\$149,643	\$327,740	63	101	\$98,232	\$161,365	7	7	\$2,085	\$132	79	89	\$49,326	\$16,600	0%
PAYROLL MANAGEMENT SERVICES IN	119	146	\$142,644	\$194,091	64	109	\$45,957	\$42,139	9	12	\$5,672	\$1,369	69	49	\$91,015	\$7,939	60%
WEND MANAGEMENT INC	119	84	\$166,829	\$284,004	73	70	\$90,609	\$113,234	16	2	\$15,163	\$2,039	53	25	\$61,056	\$1,902	U
BANANA REPUBLIC, LLC	118	50	\$93,201	\$153,306	50	44	\$41,567	\$56,943	16		\$11,258		65	9	\$40,375	\$3,162	U
BON APPETIT MANAGEMENT COMPANY	118	107	\$164,235	\$246,665	71	92	\$83,864	\$77,736	13	4	\$9,880	\$1,047	50	30	\$70,491	\$3,647	U
CLP RESOURCES INC	118	87	\$118,435	\$166,743	65	71	\$75,632	\$47,013	15	3	\$8,634		52	24	\$34,169	\$1,294	U
ENVIROLABOR, INC.	118	89	\$71,715	\$112,270	57	75	\$32,415	\$37,368	21	1	\$13,775		64	35	\$25,525	\$3,188	U
HENLEY ENTERPRISES INC.	118	29	\$187,020	\$241,663	52	22	\$105,792	\$44,375	9	1	\$10,061		72	12	\$71,167	\$10,268	U
HILLCREST EDUCATIONAL CENTERS	118	101	\$143,471	\$234,735	55	67	\$72,140	\$86,642	9	3	\$12,572	\$2,454	72	39	\$58,759	\$2,168	80%
PYRAMID ADVISORS LLC	118	178	\$85,079	\$248,243	73	140	\$60,472	\$142,476	3		\$1,377		64	70	\$23,230	\$20,688	U
QUALITY STAFFING SERVICES INC.	118	58	\$71,250	\$93,848	87	55	\$57,640	\$22,250	13	1	\$5,775	\$310	28	4	\$7,835	\$37	U
RELCO LLC	118	84	\$251,574	\$341,160	61	72	\$165,365	\$78,033	14	5	\$8,263	\$1,526	72	41	\$77,947	\$10,026	U

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SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
TOWN OF BROOKLINE	118	89	\$166,004	\$281,227	63	74	\$109,842	\$112,849	23	5	\$18,007	\$390	51	22	\$38,155	\$1,984	75%
WILKERSON SHOE CO.	118	81	\$133,027	\$203,756	71	71	\$89,349	\$69,153	19	4	\$13,678	\$1,361	52	18	\$30,000	\$216	U
C D M CORPORATION	117	86	\$177,276	\$273,780	73	75	\$124,142	\$91,864	16	2	\$11,906	\$1,323	46	27	\$41,229	\$3,317	U
CAREER GROUP STAFFING SERVICES	116	82	\$98,029	\$170,307	76	77	\$79,427	\$72,240	9	3	\$7,110		46	8	\$11,492	\$38	U
COURTYARD MANAGEMENT CORP	116	121	\$179,340	\$360,531	63	105	\$106,270	\$173,778	9	2	\$9,101		64	38	\$63,969	\$7,413	U
PARTNERS COMMUNITY HEALTHCARE	116	172	\$138,810	\$336,515	81	141	\$125,432	\$195,357	7	3	\$5,135		37	38	\$8,243	\$2,348	85%
CELADON SECURITY SERVICES INC	115	46	\$142,363	\$200,960	44	35	\$42,645	\$33,761	22	1	\$19,690		67	17	\$80,028	\$24,836	0%
GREAT BROOK VALLEY HEALTH	115	152	\$190,778	\$405,298	65	111	\$127,768	\$204,093	3	1	\$2,375	\$600	82	93	\$60,635	\$9,826	75%
HAIR CUTTERY OF GREATER BOSTON	115	117	\$209,537	\$403,170	77	99	\$155,987	\$181,324	13	2	\$15,995		46	34	\$37,556	\$12,309	U
HARBORSIDE DANVERS	115	182	\$150,513	\$324,244	74	149	\$119,336	\$156,085	10	6	\$9,442	\$95	58	74	\$21,735	\$17,551	U
INITIAL MANAGEMENT CORP	115	75	\$154,950	\$287,939	76	72	\$106,315	\$131,615	14	1	\$13,218		43	14	\$35,418	\$1,374	U
LEOPOLDSTADT INC	115	167	\$59,950	\$122,389	79	147	\$35,634	\$61,034					47	40	\$24,316	\$1,405	U
VHS ACQUISITION SUBSIDIARY NUM	115	157	\$127,856	\$336,301	81	135	\$98,140	\$205,687	15	5	\$18,248	\$1,773	30	29	\$11,468	\$986	U
ADP TOTALSOURCE FL XXIX INC	114	148	\$117,894	\$287,750	67	115	\$75,189	\$157,320	10	6	\$8,678	\$410	51	50	\$34,027	\$12,125	U
BARNES & NOBLE BOOKSTORES INC	114	36	\$172,917	\$192,743	53	22	\$80,096	\$18,759	24		\$19,587		67	20	\$73,233	\$1,068	81%
EASTERN BANK	114	113	\$145,360	\$322,313	61	79	\$102,746	\$171,726	18	6	\$16,351	\$119	55	49	\$26,264	\$5,108	80%
FEDERATED DORCHESTER	114	128	\$153,873	\$287,663	50	97	\$68,024	\$127,882	4	1	\$2,339	\$9	75	53	\$83,509	\$5,899	82%
JULIANS CHEESECAKES INC	114	121	\$155,177	\$321,627	53	73	\$80,897	\$109,569	8	9	\$3,833	\$957	87	89	\$70,447	\$55,923	0%
SUMMIT DINING SERVICES INC	114	113	\$108,166	\$238,841	63	91	\$69,443	\$127,934	14	4	\$8,991	\$290	62	46	\$29,732	\$2,452	U
E N T INC	113	96	\$142,003	\$226,511	66	74	\$98,468	\$78,184	12	3	\$12,194	\$897	46	30	\$31,341	\$5,427	U
MITCHELLS FORMALWEAR INC	113	94	\$193,166	\$236,727	50	52	\$89,411	\$33,449	13	8	\$12,685	\$3,367	66	49	\$91,070	\$6,745	0%
SERVICE STATIONS	113	77	\$134,688	\$214,662	71	70	\$90,970	\$79,366	10	3	\$8,890		44	14	\$34,828	\$607	U
TRIANGLE INC	113	31	\$193,898	\$227,249	93	22	\$185,646	\$26,872	4	1	\$1,246	\$627	24	19	\$7,005	\$5,852	U
AC MANAGEMENT INC	112	83	\$112,410	\$207,450	80	74	\$90,930	\$94,660	12	2	\$5,646		39	17	\$15,833	\$380	U
BAYPOINTE NURSING HOME INC	112	211	\$104,092	\$331,333	71	146	\$82,568	\$220,004	5	7	\$1,778	\$1,637	66	117	\$19,746	\$5,600	24%
GANDARA MENTAL HEALTH CENTER I	112	118	\$123,926	\$238,066	79	105	\$82,830	\$112,772	9		\$8,502		38	28	\$32,594	\$1,368	78%
HIGH COUNTRY INVESTOR INC	112	108	\$174,311	\$290,354	56	77	\$105,058	\$83,537	18	4	\$13,458	\$2,343	62	53	\$55,796	\$30,162	0%
INDEPENDENCE HEALTHCARE CORP	112	173	\$108,202	\$259,236	91	163	\$88,990	\$150,430	14	4	\$10,180	\$220	31	18	\$9,032	\$383	U
JOULE TECHNICAL STAFFING INC	112	93	\$137,537	\$221,859	75	82	\$97,951	\$80,644	18	1	\$15,523		39	22	\$24,063	\$3,678	U
LSG/SKY CHEFS INC	112	166	\$69,171	\$196,015	56	113	\$42,006	\$92,806	8	3	\$3,590		67	87	\$23,575	\$34,037	75%
PEOPLE INC	112	88	\$284,574	\$410,190	77	75	\$267,471	\$125,471	7		\$4,611		44	22	\$12,492	\$144	0%
SECOND GENERATION DONUTS LLC	112	95	\$132,971	\$200,396	69	85	\$103,669	\$65,356	9	1	\$5,365	\$881	43	15	\$23,937	\$1,189	U
TLC NURSING INC	112	134	\$75,728	\$123,266	74	112	\$45,504	\$43,535	17	10	\$10,505	\$2,021	33	32	\$19,718	\$1,982	33%
COMMONWEALTH OF MASS BRISTOL C	111	105	\$138,195	\$223,753	68	93	\$96,587	\$84,659	29	8	\$18,353	\$844	33	11	\$23,255	\$55	U
H G MERCHANTS	111	74	\$82,718	\$124,503	69	53	\$50,869	\$37,689	7	4	\$2,580	\$341	48	21	\$29,270	\$3,756	U
PERSONAL TOUCH HOME AIDES	111	151	\$161,010	\$326,569	75	133	\$116,411	\$162,446	13	4	\$13,741	\$626	43	40	\$30,858	\$2,487	U
FUND FOR PUBLIC INTEREST	110	15	\$86,479	\$91,607	64	14	\$54,258	\$5,126	21		\$13,545		38	3	\$18,676	\$1	69%
HOLY FAMILY HOSPITAL INC	110	154	\$212,109	\$463,639	76	131	\$170,072	\$250,400	6	3	\$8,333		41	41	\$33,704	\$1,130	81%
MSS DELAWARE INC	110	36	\$105,237	\$142,996	56	30	\$83,856	\$37,694	14		\$6,299		47	6	\$15,081	\$65	0%
RECORD TOWN INC	110	42	\$160,847	\$218,184	59	31	\$118,790	\$56,814	15		\$10,722		53	13	\$31,335	\$523	U
TEAMOPS LLC	110	56	\$100,101	\$131,026	63	49	\$68,888	\$29,941	16	1	\$11,273		48	13	\$19,939	\$983	U
TRADER JOES EAST INC	110	72	\$168,729	\$234,218	63	54	\$96,871	\$59,700	13	3	\$18,482	\$1,708	48	23	\$53,376	\$4,081	78%
NEWTON WELLESLEY HOSPITAL	109	138	\$139,918	\$332,979	54	86	\$88,769	\$135,049	10	6	\$5,245	\$1,302	64	77	\$45,904	\$56,710	82%
OLYMPIA SPORT CENTER INC	109	42	\$132,360	\$229,023	62	31	\$87,565	\$96,290	14		\$13,270		51	17	\$31,524	\$373	U
SELLIA CORPORATION	109	91	\$221,593	\$351,637	78	88	\$167,233	\$129,374	6	1	\$5,472		38	10	\$48,888	\$670	U
LORI DONUTS INC	108	58	\$127,037	\$239,356	62	52	\$94,380	\$112,253	12		\$7,293		42	7	\$25,364	\$66	0%
MORAN FOODS INC	108	94	\$113,147	\$224,662	72	85	\$86,271	\$111,406	14	2	\$10,906		41	17	\$15,970	\$109	U
NEW WORLD SECURITY ASSOCIATES	108	48	\$177,343	\$242,901	39	36	\$78,627	\$43,461	11	2	\$10,783		73	28	\$87,933	\$22,098	U
SUFFOLK UNIVERSITY	108	41	\$147,534	\$201,707	50	36	\$84,609	\$54,083	26	1	\$32,487		49	9	\$30,438	\$89	75%
TRADESOURCE INC	108	67	\$120,360	\$176,697	57	47	\$47,140	\$53,933	13	1	\$10,082		55	24	\$63,138	\$2,404	U
TRANSCOMM INC	108	122	\$238,443	\$360,934	64	90	\$158,470	\$106,430	11	6	\$12,249	\$2,454	59	65	\$67,723	\$13,607	65%
ARROW SECURITY CO INC	107	82	\$237,820	\$332,259	59	68	\$82,972	\$92,171	17	4	\$12,389	\$805	44	18	\$142,459	\$1,463	0%
BROCKTON HOSPITAL INC	107	152	\$114,487	\$202,124	66	118	\$89,687	\$86,633	2		\$654		46	45	\$24,146	\$1,004	77%
CAMPBELL BEWLEY INC	107	90	\$149,095	\$266,016	50	54	\$89,391	\$105,974	11	2	\$11,917		68	61	\$47,787	\$10,947	55%
DIRECT MARKETING CONCEPTS	107	84	\$138,311	\$207,778	72	73	\$99,077	\$69,467	9	1	\$8,430		39	15	\$30,804	\$0	U
IMPERIAL DISTRIBUTORS INC	107	119	\$105,879	\$244,325	67	96	\$67,828	\$123,339	7	3	\$6,830		53	41	\$31,222	\$15,107	56%
KINNEY SHOE CORP	107	56	\$75,546	\$106,003	62	43	\$48,790	\$30,222	5		\$1,690		50	17	\$25,066	\$235	U
NELSON WATSON & ASSOCIATES	107	80	\$123,564	\$219,161	61	75	\$88,267	\$95,475	7	1	\$5,160		46	13	\$30,136	\$123	U
REPUBLICAN CO THE EXECUTIVE	107	77	\$160,985	\$250,171	66	70	\$125,306	\$87,822	12	1	\$8,618		50	21	\$27,061	\$1,364	0%
CHRISTIAN BOOK DISTRIBUTORS LL	106	118	\$145,476	\$295,777	69	101	\$93,157	\$146,031	8	4	\$6,663	\$342	46	34	\$45,656	\$3,928	65%

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
EXPRESS, LLC	106	53	\$92,089	\$125,762	85	48	\$52,050	\$33,116	24	2	\$12,045		72	8	\$27,993	\$558	U
GOVERNING BOARD DRCHSTR HOUSE	106	140	\$178,203	\$328,597	47	93	\$71,068	\$140,894	9	3	\$9,693	\$332	75	76	\$97,442	\$9,167	80%
JARD MARKETING CORPORATION	106	88	\$118,729	\$256,420	53	58	\$73,984	\$121,293	19	9	\$9,745	\$3,746	60	48	\$35,000	\$12,652	U
MI NURSING RESTORATIVE CTR INC	106	170	\$223,917	\$491,269	75	138	\$181,841	\$254,232	6	3	\$4,521	\$1,286	50	64	\$37,555	\$11,835	57%
VALLEY OPPORTUNITY COUNCIL INC	106	154	\$204,760	\$420,656	73	122	\$138,893	\$212,106	7	4	\$4,568	\$2,183	46	54	\$61,299	\$1,607	0%
AFFINITY HOME HEALTH CARE INC	105	156	\$128,042	\$287,106	77	144	\$98,824	\$148,206	10	3	\$7,202	\$1,057	36	29	\$22,017	\$9,801	U
AHEAD HEADGEAR INC	105	97	\$120,603	\$229,126	62	74	\$65,331	\$93,950	16	1	\$15,063	\$128	49	36	\$40,209	\$14,445	58%
ANN TAYLOR RETAIL INC	105	49	\$110,320	\$148,035	57	42	\$46,158	\$35,660	26	3	\$19,365	\$290	46	16	\$44,797	\$1,765	U
BERKSHIRE GETAWAYS INC	105	74	\$95,079	\$144,554	76	68	\$63,228	\$48,335	10	1	\$4,634		31	14	\$27,217	\$1,140	U
CARITAS CHRISTI RETIREMENT PLA	105	19	\$162,151	\$177,410	35	6	\$90,722	\$3,076	6		\$2,377		73	14	\$69,052	\$12,184	U
GREATER LYNN SENIOR SERVICES I	105	110	\$132,120	\$210,828	50	61	\$67,589	\$71,746	15	6	\$12,578		65	73	\$51,952	\$6,963	85%
KELLYS WORLD FAMOUS ROAST	105	83	\$132,166	\$206,510	64	71	\$71,317	\$72,259	10	3	\$9,299		46	24	\$51,550	\$2,085	0%
PARTNERS HEALTHCARE SYSTEM INC	105	128	\$84,614	\$203,590	57	97	\$55,525	\$117,851	4		\$5,902		50	36	\$23,187	\$1,126	78%
RIVERFRONT FOODSERVICE CORP	105	32	\$109,933	\$160,239	61	31	\$85,437	\$50,219	11		\$6,732		44	1	\$17,764	\$86	U
ARAMARK AVIATION SERVICES LIMI	104	93	\$172,740	\$412,674	54	73	\$111,939	\$214,552	16	7	\$9,532	\$2,558	70	58	\$51,268	\$22,824	U
CLASS INC	104	92	\$470,972	\$631,189	86	75	\$462,887	\$157,386	4		\$2,216		23	29	\$5,869	\$2,830	72%
HEALTH CARE STAFFING SERVICES	104	106	\$76,425	\$162,927	55	80	\$36,650	\$83,665	15	2	\$10,217	\$1,329	55	45	\$29,558	\$1,508	U
MCBEE ENTERPRISES	104	75	\$197,521	\$327,640	70	62	\$163,238	\$128,135	6	2	\$7,423		40	20	\$26,860	\$1,984	U
SPECTACOR MANAGEMENT GROUP	104	73	\$98,911	\$154,542	56	57	\$66,603	\$54,032	17	2	\$16,472		47	25	\$15,836	\$1,599	U
EMERITUS CORP	103	119	\$152,104	\$283,461	67	108	\$97,953	\$130,664	13	3	\$6,695	\$57	35	24	\$47,455	\$637	U
EMPLOYERS TEMPORARY SERVICE, I	103	70	\$105,972	\$158,475	62	56	\$83,178	\$50,429	14	5	\$7,435	\$31	46	28	\$15,359	\$2,043	U
H & M HENNES & MAURITZ LP	103	36	\$197,325	\$240,395	58	36	\$83,715	\$42,928	10		\$8,923		60	13	\$104,687	\$143	U
HASBRO INC	103	134	\$83,192	\$200,095	81	127	\$71,694	\$115,431	4	2	\$2,886		19	7	\$8,613	\$1,472	87%
HOME FOR AGED WOMEN	103	153	\$160,840	\$393,213	53	107	\$77,037	\$187,559	10	6	\$4,471	\$1,886	77	108	\$79,332	\$42,928	0%
INTERIM HEALTHCARE OF WESTERN	103	117	\$100,750	\$198,008	76	108	\$76,371	\$96,552	15	4	\$9,000		26	9	\$15,379	\$706	U
L P COLLEGE INC	103	86	\$152,555	\$276,524	64	72	\$100,889	\$123,374	10	2	\$7,158		47	25	\$44,508	\$595	61%
ZWICKER AND ASSOCIATES PC	103	84	\$129,132	\$276,566	66	77	\$98,733	\$146,587	12		\$10,326		37	20	\$20,073	\$847	50%
BERKSHIRE COUNTY ASSOC FOR	102	106	\$111,440	\$195,699	73	91	\$90,602	\$82,099	3	3	\$5,183	\$1,402	33	20	\$15,655	\$758	67%
CARITAS NORWOOD HOSPITAL INC	100	148	\$133,726	\$310,222	59	107	\$111,274	\$171,892	6	2	\$2,870		50	64	\$19,582	\$4,604	75%
CITY OF NEWTON	100	86	\$128,378	\$255,120	61	72	\$79,409	\$110,467	16	5	\$16,257	\$765	36	18	\$32,711	\$15,510	80%
FALCON HOTEL CORPORATION	100	79	\$182,078	\$362,892	70	77	\$141,073	\$180,051	14		\$13,178		40	16	\$27,827	\$763	64%
FEDERAL EXPRESS CORP	100	103	\$90,560	\$180,819	45	86	\$39,325	\$79,721	19	7	\$18,786	\$2,080	52	26	\$32,449	\$8,457	0%
FRIENDLY FRUIT INC	100	60	\$93,101	\$134,813	60	39	\$68,096	\$38,859	10	2	\$5,834	\$453	47	28	\$19,172	\$2,400	50%
MOVIE GALLERY US INC	100	80	\$124,617	\$194,028	60	68	\$98,147	\$68,185	13	2	\$12,687		37	22	\$13,783	\$1,225	U
NEW ENGLAND BAPTIST HOSP	100	124	\$163,962	\$325,831	47	79	\$76,812	\$153,865	10	2	\$9,045	\$524	61	66	\$78,105	\$7,480	80%
UHS OF WESTWOOD PEMBROKE INC	100	127	\$173,292	\$333,229	72	112	\$142,590	\$155,192	8	3	\$8,768	\$1,760	37	39	\$21,934	\$2,985	U
CATHOLIC CHARITIES DIOCESE	99	68	\$172,153	\$247,233	69	58	\$137,268	\$74,352	15	3	\$17,093	\$308	29	13	\$17,792	\$419	U
MASTORAN RESTAURANTS INC	99	78	\$142,638	\$203,404	59	61	\$75,879	\$59,425	13	2	\$6,458		48	30	\$60,301	\$1,341	U
QUINCY MEDICAL CENTER INC	99	133	\$130,876	\$346,773	58	95	\$73,826	\$212,130	7	4	\$7,054		58	64	\$49,995	\$3,768	80%
RMG DONUTS LLC	99	88	\$83,675	\$155,188	52	69	\$43,244	\$66,007	9	5	\$9,546		57	50	\$30,884	\$5,507	U
ROI STAFFING INC	99	62	\$114,146	\$153,390	44	41	\$44,006	\$36,143	13	2	\$9,360	\$245	62	27	\$60,780	\$2,856	U
ADAMS & ADAMS BUILDING SERVICE	98	87	\$77,761	\$139,694	65	76	\$50,515	\$60,361	13	2	\$12,990	\$1,047	34	18	\$14,256	\$525	U
ADVOCATES INC	98	109	\$141,366	\$246,627	54	89	\$83,685	\$101,505	10	4	\$8,514	\$2,384	48	34	\$49,166	\$1,371	70%
AIRPORT MANAGEMENT SERVICES, L	98	94	\$127,012	\$245,670	40	70	\$52,439	\$94,178	12	12	\$12,233	\$2,410	72	60	\$62,340	\$22,070	U
ANODYNE CORP	98	54	\$103,951	\$139,665	58	45	\$81,659	\$35,547	11	1	\$4,901		38	13	\$17,392	\$167	U
FITZ VOGT & ASSOCIATES LTD	98	69	\$153,765	\$213,463	54	49	\$104,662	\$54,101	17	5	\$17,180	\$1,403	46	26	\$31,924	\$4,195	75%
GREATER LAWRENCE COMMUNITY	98	176	\$238,245	\$540,189	81	149	\$227,611	\$299,077	3	2	\$1,028	\$390	29	51	\$9,605	\$2,478	85%
HILLCREST EXTENDED CARE SERVIC	98	112	\$132,172	\$256,682	61	90	\$104,402	\$123,290	12	4	\$7,229	\$726	40	28	\$20,541	\$493	70%
TWIN COAST ENTERPRISES INC	98	71	\$123,898	\$207,745	57	55	\$78,101	\$82,017	12	1	\$7,233		49	32	\$38,563	\$1,830	U
KNF & T INC	97	37	\$72,109	\$98,572	44	26	\$41,193	\$14,288	28	2	\$20,280		29	10	\$10,636	\$12,174	U
METRO BOSTON LLC	97	36	\$143,290	\$172,611	61	31	\$107,324	\$23,382	16	3	\$18,495	\$1,204	39	18	\$17,471	\$4,735	U
MONRO MUFFLER BRAKE INC	97	78	\$173,742	\$237,173	47	61	\$117,399	\$58,965	11	2	\$11,263		55	23	\$45,081	\$4,466	0%
NEW PATRIOTS STADIUM LLC	97	82	\$48,736	\$68,155	52	63	\$33,849	\$18,998	9	5	\$6,980		47	26	\$7,907	\$421	U
SIMSBURY ASSOCIATES INC	97	120	\$131,193	\$272,430	60	101	\$76,408	\$139,127	11	4	\$7,567	\$792	48	45	\$47,218	\$1,318	0%
TALENT TREE CRYSTAL INC	97	64	\$78,082	\$119,072	66	61	\$49,922	\$40,989	17		\$10,252		28	9	\$17,909	\$0	U
ADVANCE STORES COMPANY INC	96	81	\$118,728	\$194,386	51	60	\$84,484	\$71,423	15	2	\$13,571	\$130	42	25	\$20,673	\$4,105	69%
AMERICARE AT HOME INC	96	118	\$46,105	\$86,291	64	109	\$34,222	\$40,178	9		\$3,725		37	20	\$8,158	\$8	U
HILTON HOTELS CORP	96	128	\$70,384	\$162,193	44	84	\$30,372	\$69,612	6	7	\$6,841	\$953	65	71	\$33,171	\$21,244	72%
WET SEAL RETAIL INC THE	96	49	\$148,123	\$233,437	57	42	\$128,840	\$85,083	13		\$7,958		40	12	\$11,325	\$231	U
BETTER COMMUNITY LIVING INC	95	154	\$113,173	\$305,679	65	121	\$97,009	\$187,351	7	2	\$5,431	\$305	39	52	\$10,733	\$4,850	90%

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SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
QUAKER FABRIC CORP OF	95	129	\$57,146	\$105,653	26	47	\$32,518	\$35,935	25	22	\$11,270	\$3,172	63	77	\$13,358	\$9,401	55%
02048B22OEMPLOYMENT SERVICES I	94	68	\$95,975	\$128,726	51	59	\$52,340	\$32,042	15		\$9,142		43	20	\$34,493	\$709	U
BLOOMINGDALES INC	94	81	\$118,876	\$250,927	43	61	\$78,570	\$127,786	5	3	\$4,375		58	32	\$35,931	\$4,265	U
BOBS STORES CORP	94	64	\$110,453	\$162,045	59	52	\$75,570	\$50,839	11	1	\$6,046	\$398	33	12	\$28,836	\$356	0%
JACS OPS IV INC	94	119	\$123,647	\$305,624	64	94	\$103,579	\$180,502	4	3	\$4,193		41	48	\$15,875	\$1,475	68%
KIT CLARK SENIOR SERVICES, INC	94	100	\$206,099	\$335,005	45	77	\$61,143	\$117,236	14	4	\$14,394	\$2,736	57	45	\$130,563	\$8,935	U
MUSEUM OF FINE ARTS	94	50	\$160,830	\$256,022	43	41	\$83,731	\$64,025	15	2	\$13,140		52	17	\$63,959	\$31,167	85%
NAT'L WHLSL LQDTRS W HEMPSTEA	94	89	\$49,710	\$82,420	48	71	\$22,517	\$31,186	12	4	\$4,398		45	42	\$22,795	\$1,525	U
RENT-A-CENTERS INC	94	75	\$78,346	\$160,214	45	57	\$47,802	\$79,010	8	5	\$4,508	\$244	51	23	\$26,036	\$2,614	U
SUN COMPANY INC R & M	94	85	\$80,704	\$143,940	51	70	\$39,700	\$61,474	4		\$1,391		59	39	\$39,614	\$1,762	U
VETERANS TRANSPORTATION SERV I	94	110	\$127,212	\$347,244	42	70	\$53,719	\$140,590	11	8	\$7,492	\$1,169	63	62	\$66,002	\$78,272	0%
WASH DEPOT HOLDINGS INC	94	43	\$191,630	\$236,008	56	36	\$101,412	\$37,354	11	4	\$6,583	\$2,369	52	28	\$83,635	\$4,655	0%
BAY STATE SELECT LLC	93	86	\$78,734	\$141,684	56	80	\$45,351	\$52,658	16	4	\$11,566	\$233	35	13	\$21,817	\$10,059	U
INTERSEMINARIAN PROJECT	93	11	\$384,759	\$406,309	78	9	\$324,855	\$21,550	3		\$2,229		30	2	\$57,675	\$0	U
JEWISH FAMILY & CHILDRENS	93	121	\$168,318	\$320,299	50	89	\$92,991	\$132,374	16	7	\$12,151	\$245	48	58	\$63,176	\$19,361	0%
BOLYNDA SALONS INC	93	97	\$237,701	\$430,881	67	88	\$213,340	\$193,076	7	1	\$5,025		33	19	\$19,335	\$104	U
ACE EMPLOYMENT SERVICES INC	92	66	\$155,775	\$265,499	49	61	\$86,535	\$107,361	14	1	\$9,475	\$985	52	26	\$59,765	\$1,378	0%
DLC CORP	92	27	\$73,734	\$84,240	40	16	\$27,089	\$8,863	12		\$4,951		55	11	\$41,694	\$1,643	U
MIDDLESEX COMMUNITY COLLEGE	92	73	\$104,470	\$196,495	57	62	\$79,429	\$88,794	16	2	\$12,873		29	12	\$12,168	\$3,231	U
NETWORK EMPLOYMENT SERVICES IN	92	30	\$92,914	\$111,894	51	23	\$55,633	\$18,359	11	3	\$5,244	\$10	43	8	\$32,037	\$611	U
SPAULDING REHABILITATION	92	130	\$161,583	\$251,862	43	79	\$45,229	\$75,780	11	7	\$13,407	\$2,916	59	85	\$102,947	\$11,583	0%
BOSTON HOUSING AUTHORITY	91	93	\$118,191	\$214,110	47	58	\$74,476	\$90,822	10	3	\$10,311	\$412	53	50	\$33,404	\$4,686	85%
CANYON RANCH MANAGEMENT LLC	91	69	\$91,361	\$140,877	39	54	\$55,407	\$45,161	21	8	\$14,772	\$1,430	48	26	\$21,182	\$2,925	72%
DAY & ZIMMERMANN LLC	91	73	\$51,828	\$94,548	40	47	\$28,114	\$36,815	16	6	\$10,401	\$483	40	29	\$13,313	\$5,421	U
DEPENDABLE LAUNDERERS &	91	114	\$115,070	\$254,056	57	71	\$63,041	\$107,365	12	5	\$10,887	\$3,291	47	63	\$41,142	\$28,329	0%
FOREVER 21 RETAIL INC	91	33	\$101,610	\$132,071	59	31	\$48,886	\$29,578	15		\$10,406		32	6	\$42,318	\$883	U
FREIBER G DALE ASSOC INC	91	91	\$139,388	\$279,723	50	77	\$54,371	\$137,700	13	6	\$11,265	\$1,924	53	39	\$73,751	\$712	U
GF MASSACHUSETTS INC	91	136	\$129,144	\$241,641	65	111	\$105,951	\$111,561	5	3	\$3,699		32	40	\$19,494	\$936	0%
GOMEZ ENTERPRISES I LLC	91	78	\$131,014	\$214,010	64	71	\$104,215	\$82,434	5		\$3,956		32	11	\$22,843	\$561	U
GREATER BOSTON HOME HEALTH	91	120	\$78,145	\$152,040	56	93	\$49,604	\$69,835	6	5	\$3,591	\$3,065	51	61	\$24,950	\$996	U
JEWISH NURSING HOME OF WESTERN	91	136	\$128,917	\$361,576	71	130	\$112,585	\$221,679	4	1	\$5,540	\$2,101	28	27	\$10,792	\$8,880	75%
JOHNSON & HILL STAFFING SERVIC	91	76	\$86,561	\$141,477	59	69	\$63,774	\$52,141	17	3	\$12,795	\$1,691	26	10	\$9,991	\$1,083	U
STAFFING SOLUTIONS INC	91	105	\$148,409	\$262,254	62	93	\$100,393	\$113,455	11	2	\$9,325	\$26	35	25	\$38,691	\$364	U
VHS ACQUISITION SUBSIDIARY NUM	91	132	\$84,004	\$188,446	63	114	\$65,923	\$100,747	12	2	\$7,465	\$728	31	30	\$10,616	\$2,967	83%
ANGEL HOME CARE LC	90	113	\$114,922	\$207,467	56	97	\$77,463	\$91,775	8	1	\$7,067	\$42	36	24	\$30,391	\$728	U
BOSTON FINANCIAL DATA SERV	90	120	\$105,156	\$519,466	55	79	\$90,395	\$407,762	8	8	\$5,245	\$1,299	41	54	\$9,517	\$5,249	80%
BRUEGGER'S ENTERPRISES INC	90	64	\$85,425	\$137,402	60	52	\$56,816	\$50,394	6	1	\$3,947		35	21	\$24,662	\$1,583	U
CAMBRIDGE HOSPITAL PROFESSIONA	90	83	\$110,041	\$234,228	51	65	\$58,274	\$122,210	14	3	\$10,871	\$513	46	31	\$40,896	\$1,464	U
CHARLES RIVER ASSOCIATION FOR	90	58	\$270,765	\$336,497	69	50	\$255,922	\$63,056	5	1	\$4,212		33	34	\$10,630	\$2,676	0%
CITY OF NORTH ADAMS	90	97	\$141,583	\$280,714	59	81	\$112,619	\$138,442	25	3	\$19,766	\$238	22	22	\$9,197	\$452	70%
CITY OF SALEM	90	77	\$90,865	\$145,483	54	52	\$67,320	\$52,628	14	7	\$10,744	\$241	40	39	\$12,802	\$1,748	85%
INTERPARKING	90	72	\$93,441	\$186,647	31	52	\$48,336	\$82,027	16	1	\$11,148		62	46	\$33,957	\$11,178	60%
MILTON HEALTHCARE, LLC	90	161	\$142,417	\$271,624	55	118	\$71,702	\$114,547	8	4	\$9,641	\$3,766	59	82	\$61,074	\$10,895	79%
SHERILL HOUSE INC	90	123	\$104,420	\$242,266	43	86	\$64,332	\$128,057	10	4	\$8,457	\$3,064	64	83	\$31,631	\$6,725	59%
BOCH OLDSMOBILE INC	89	100	\$70,165	\$141,400	36	74	\$40,708	\$62,541	11	4	\$7,871	\$2,205	56	47	\$21,586	\$6,489	U
COLUMBIA SUSSEX CORP	89	112	\$87,968	\$192,870	41	81	\$33,397	\$96,200	8	4	\$8,774		58	59	\$45,797	\$8,702	U
MASS ASSOCIATION FOR THE BLIND	89	97	\$141,240	\$234,085	39	77	\$85,413	\$87,508	14	3	\$9,018		64	70	\$46,809	\$5,337	0%
MIDLAND HOTEL CORP	89	87	\$87,926	\$189,388	54	67	\$51,710	\$81,126	13	7	\$9,215	\$1,212	43	38	\$27,001	\$19,123	U
SOUTH SHORE YMCA	89	75	\$122,230	\$187,733	50	59	\$77,433	\$64,549	17	6	\$15,482	\$22	40	27	\$29,315	\$931	71%
ST JOSEPH MANOR NURSING	89	109	\$113,787	\$246,639	59	84	\$67,735	\$115,901	8	4	\$4,935	\$4,603	47	61	\$41,118	\$12,348	0%
BOSTON PRIVATE INDUSTRY COUNCI	88	9	\$101,435	\$103,909	63	5	\$59,493	\$2,474	4		\$5,768		33	4	\$36,174	\$0	91%
FRATERNAL ORDER OF POLICE MASS	88	22	\$90,535	\$108,579	36	20	\$34,002	\$18,044	10	1	\$6,207		50	2	\$50,327	\$0	U
WORCESTER COMMUNITY ACTION	88	50	\$87,686	\$145,580	71	47	\$78,652	\$57,858	4		\$1,950		20	8	\$7,084	\$37	90%
ANTONS CLEANERS INC	87	72	\$98,131	\$168,298	50	54	\$60,209	\$69,347	11	3	\$11,910	\$201	37	21	\$26,012	\$620	0%
AUTO DEALERS EXCHANGE OF CONCO	87	87	\$120,524	\$221,223	53	66	\$81,325	\$91,284	5	2	\$2,170		40	44	\$37,029	\$9,415	83%
CAPE MANAGEMENT TEAM LLC	87	88	\$82,029	\$145,348	52	63	\$52,617	\$59,643	5	2	\$4,359	\$1,064	44	38	\$25,053	\$2,612	U
CORONADO GROUP LLC	87	67	\$94,468	\$184,158	58	62	\$71,478	\$88,040	7	1	\$5,197		32	11	\$17,793	\$1,649	U
KRIPALU YOGA FELLOWSHIP	87	63	\$103,899	\$162,830	42	49	\$70,384	\$57,182	13	6	\$14,019	\$1,280	47	15	\$19,496	\$470	50%
MANDARIN HOUSE INC	87	117	\$107,856	\$805,402	44	91	\$69,065	\$669,487	21	23	\$19,508	\$7,533	43	42	\$19,283	\$20,525	20%
NESTLE USA FOOD DIVISION INC	87	79	\$73,272	\$164,033	49	59	\$48,648	\$88,935	11	4	\$9,937		39	34	\$14,688	\$1,826	U

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
OCONNELL PROFESSIONAL NURSE	87	125	\$78,187	\$145,149	68	112	\$68,073	\$66,847	8	2	\$5,153		26	24	\$4,961	\$115	U
SURREY HOTEL MANAGEMENT LLC	87	97	\$129,882	\$246,233	46	72	\$80,461	\$104,447	10	9	\$6,422		47	44	\$42,998	\$11,904	U
TOWN OF BARNSTABLE	87	101	\$126,611	\$221,060	46	70	\$110,065	\$89,582	8	2	\$5,065	\$32	44	42	\$11,481	\$4,835	50%
ANNEMARK NURSING HOME INC	86	129	\$90,871	\$247,882	47	87	\$56,026	\$145,993	7	6	\$2,050		48	59	\$32,795	\$11,018	0%
COUGHLIN INC	86	54	\$73,456	\$132,685	46	41	\$46,008	\$55,750	12	15	\$9,678		38	15	\$17,770	\$3,479	0%
FELLSWAY DONUTS INC	86	106	\$112,876	\$177,542	38	68	\$33,844	\$55,632	11	6	\$7,366	\$85	58	71	\$71,666	\$8,949	U
INTERSTATE HOTELS LLC	86	99	\$108,334	\$366,924	30	65	\$47,050	\$241,071	13	4	\$8,940		64	66	\$52,344	\$17,518	U
JOHN GALT STAFFING INC	86	125	\$80,815	\$175,757	51	96	\$55,270	\$92,831	11	7	\$6,388	\$934	36	37	\$19,157	\$1,177	U
OMNIGLOW CORPORATION	86	72	\$103,393	\$205,035	61	65	\$83,137	\$99,387	5		\$4,637		33	18	\$15,619	\$2,255	0%
SAINTS MEMORIAL MEDICAL CENTER	86	102	\$107,389	\$221,037	56	81	\$91,207	\$112,450	4	2	\$2,588	\$122	32	25	\$13,594	\$1,076	80%
ST JOHNS NURSING HOME INC	86	105	\$101,980	\$267,586	63	97	\$82,777	\$163,939	5	2	\$2,987	\$1,054	27	15	\$16,215	\$614	52%
VALZAR LLC	86	92	\$124,743	\$235,632	53	78	\$75,496	\$109,460	8	2	\$8,602		36	19	\$40,645	\$1,428	U
VANCE UNIFORMED PROTECTION	86	68	\$169,069	\$262,550	44	56	\$82,057	\$78,916	10	1	\$11,508		58	36	\$75,504	\$14,565	U
WORCESTER SKILLED NURSING AND	86	122	\$109,644	\$232,447	59	108	\$97,373	\$120,613	6	4	\$1,778	\$150	33	29	\$10,493	\$2,040	U
ASSOCIATED HOME CARE INC	85	95	\$142,191	\$202,592	53	84	\$95,503	\$59,901	10	1	\$7,803		34	15	\$38,885	\$500	0%
DEMAKES ENTERPRISES INC	85	61	\$123,704	\$220,510	27	42	\$66,586	\$86,001	8	7	\$13,175	\$3,173	66	35	\$43,943	\$7,631	0%
DOTS LLC	85	92	\$93,711	\$180,374	63	84	\$55,747	\$84,561	7	3	\$4,295		30	20	\$33,670	\$2,102	75%
ENTERPRISE RENT A CAR CO BOSTO	85	46	\$120,695	\$162,972	41	36	\$46,349	\$32,767	15	1	\$14,463		46	26	\$59,883	\$9,510	0%
HOLYOKE HOSPITAL INC	85	118	\$91,801	\$237,042	68	104	\$85,802	\$142,409	4	2	\$1,706	\$777	21	20	\$4,293	\$2,056	90%
HUNTLEIGH USA CORPORATION	85	64	\$104,497	\$170,903	27	50	\$27,636	\$64,359	14	4	\$13,851		58	26	\$63,011	\$2,045	U
LYNN COMMUNITY HEALTH INC	85	147	\$108,026	\$283,952	54	105	\$88,178	\$170,766	3	2	\$753	\$133	54	84	\$19,095	\$5,028	84%
NEW BOSTON GARDEN CORP	85	45	\$73,213	\$108,482	42	36	\$43,236	\$35,104	11	1	\$5,220		44	18	\$24,757	\$165	U
OTTAWAY NEWSPAPERS INC	85	58	\$92,739	\$156,396	55	45	\$66,098	\$60,901	10	2	\$7,682	\$1,574	38	23	\$18,959	\$1,182	80%
STATE CLEANING SERVICE INC	85	110	\$84,242	\$207,915	45	89	\$24,108	\$115,998	6	3	\$6,589	\$375	66	83	\$53,545	\$7,300	U
WACKENHUT CORP THE	85	78	\$75,662	\$105,679	28	46	\$17,234	\$28,450	12	2	\$12,540		55	46	\$45,888	\$1,566	57%
WESTWOOD MANAGEMENT COMPANY LL	85	75	\$142,698	\$239,755	53	64	\$106,411	\$96,046	12		\$11,048		39	20	\$25,240	\$1,011	U
YOUVILLE LIFE CARE INC	85	107	\$153,626	\$275,234	50	78	\$97,648	\$110,698	12	7	\$9,736	\$1,414	47	54	\$46,242	\$9,495	U
ALLIED WASTE NORTH AMERICA INC	84	107	\$68,335	\$154,848	33	72	\$36,270	\$82,567	7	4	\$4,335	\$1,435	51	52	\$27,730	\$2,512	U
ALTERNATIVES UNLIMITED INC	84	75	\$122,889	\$201,944	65	61	\$116,958	\$76,931	5	2	\$1,491	\$71	23	20	\$4,440	\$2,052	0%
BROCKTON COALITION FOR THE	84	29	\$278,566	\$308,769	63	23	\$204,341	\$29,877	8		\$10,406		29	9	\$63,819	\$327	U
CLEANCO MAINTENANCE CORP	84	115	\$102,936	\$244,232	45	89	\$71,245	\$137,673	2	3	\$1,091		58	67	\$30,600	\$3,624	U
COMMONWEALTH FLATS DEVELOPMENT	84	95	\$144,527	\$266,536	36	62	\$110,468	\$109,747	9	3	\$8,584		53	46	\$25,474	\$12,262	75%
COUNTRY ESTATES NURSING, LLC	84	152	\$139,077	\$348,793	67	137	\$112,783	\$209,470	5	4	\$2,811		25	32	\$23,483	\$246	U
HUDSON RPM DISTRIBUTORS LLC	84	90	\$124,979	\$222,423	50	75	\$74,178	\$89,620	8	5	\$5,134	\$1,806	43	27	\$45,667	\$6,017	0%
MOBILE SOLUTION CORPORATION TH	84	13	\$68,997	\$74,830	46	10	\$39,741	\$4,890	17		\$9,168		31	3	\$20,088	\$943	U
MV CONTRACT TRANSPORTATION INC	84	78	\$73,226	\$128,081	54	71	\$44,905	\$51,009	8	4	\$9,436	\$520	30	11	\$18,885	\$3,325	U
BOYLSTON STAFFING LLC	83	22	\$82,566	\$87,643	31	18	\$16,019	\$4,507	16	1	\$4,860	\$300	51	5	\$61,687	\$270	U
CAPE COD HOSPITAL	83	143	\$81,854	\$297,343	57	115	\$65,731	\$208,110	8	5	\$5,830	\$503	28	35	\$10,294	\$6,876	75%
CONSUMER PRODUCT DISTRIBUTOR I	83	56	\$82,462	\$129,321	42	43	\$41,085	\$46,578	8		\$4,962		42	21	\$36,416	\$281	72%
GSWA SERVICES INC	83	83	\$136,310	\$250,443	52	73	\$94,251	\$113,187	10		\$7,718		35	20	\$34,341	\$946	90%
HINGHAM HEALTHCARE	83	101	\$136,096	\$282,799	47	75	\$94,338	\$135,580	4	5	\$2,046	\$117	46	52	\$39,712	\$11,005	51%
INNOVATIVE FOODS INC	83	99	\$91,416	\$221,559	55	90	\$67,724	\$129,079	8	2	\$4,078	\$59	39	33	\$19,614	\$1,006	U
IRA AUTOMOTIVE GROUP LLC	83	99	\$147,702	\$225,321	46	72	\$110,234	\$74,687	11	3	\$10,835	\$1,246	36	39	\$26,633	\$1,687	50%
PLAZA CAFE INC	83	108	\$117,697	\$251,589	35	63	\$54,578	\$94,750	7	8	\$2,440	\$2,415	64	77	\$60,679	\$36,727	84%
ROYAL HEALTH GROUP LLC	83	138	\$98,761	\$241,667	61	124	\$79,063	\$136,245	3	2	\$1,312		29	30	\$18,386	\$6,660	90%
TRUGREEN LIMITED PARTNERSHIP	83	56	\$105,113	\$162,968	42	42	\$60,235	\$57,533	15	3	\$11,555		38	12	\$33,323	\$322	80%
BUCA RESTAURANTS 3 INC	82	59	\$96,400	\$163,938	37	46	\$52,465	\$60,908	8	1	\$8,069		51	36	\$35,865	\$6,630	U
HANCOCK PARK LIMITED PARTNERSH	82	113	\$220,291	\$462,301	48	76	\$185,199	\$183,145	8	7	\$1,513	\$5,804	50	70	\$33,578	\$53,060	U
JEWISH HOME FOR AGED OF	82	104	\$91,994	\$179,752	48	71	\$62,507	\$85,238	9	2	\$12,700		34	42	\$16,787	\$2,520	60%
KPB STAFFING INC	82	106	\$43,555	\$88,626	49	78	\$22,558	\$40,861	5	3	\$2,195		37	47	\$18,803	\$4,210	U
LQ MANAGEMENT LLC	82	109	\$105,352	\$230,821	45	85	\$66,041	\$123,368	14	4	\$10,521	\$347	44	48	\$28,790	\$1,754	U
MASSACHUSETTS INSTITUTE OF	82	103	\$87,835	\$212,936	56	95	\$60,626	\$123,833	18	4	\$23,046	\$1,005	10	4	\$4,163	\$263	67%
MAXIMUS INCORPORATED	82	70	\$82,097	\$139,246	49	52	\$50,883	\$56,134	10	1	\$8,009	\$390	32	26	\$23,204	\$625	79%
NEW GENERATION DONUTS LLC	82	56	\$178,089	\$221,273	50	43	\$150,382	\$33,127	10	3	\$11,656	\$1,316	34	18	\$16,051	\$8,740	U
SALVATION ARMY OF MASS INC	82	69	\$84,052	\$155,887	54	59	\$51,101	\$70,430	12	2	\$15,538	\$282	24	13	\$17,414	\$1,123	U
SMS ACQUISITION INC	82	73	\$144,394	\$213,992	24	47	\$25,168	\$49,760	6	9	\$5,586		68	47	\$113,640	\$19,839	U
UNIFIRST CORPORATION	82	87	\$104,541	\$182,474	55	76	\$66,716	\$76,939	6		\$6,799		35	30	\$31,026	\$995	75%
BLUE CROSS BLUE SHIELD OF MASS	81	104	\$80,165	\$119,214	40	58	\$60,727	\$35,224	6	1	\$3,342		43	50	\$16,096	\$3,824	83%
BURLINGTON COAT FACTORY OF MAS	81	99	\$77,718	\$148,644	68	94	\$68,908	\$69,676	13	5	\$8,810	\$1,250					U
D R WHITE COMPUTER SERV'S INC	81	19	\$64,813	\$72,743	55	15	\$49,944	\$7,832	1		\$353		27	5	\$14,516	\$98	U

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See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
DANA FARBER CANCER INSTITUTE I	81	103	\$97,836	\$199,924	37	69	\$51,106	\$94,875	10	3	\$8,576	\$727	50	51	\$38,154	\$6,486	92%
ELLIS NURSING HOME INC.	81	131	\$150,633	\$323,913	44	88	\$101,287	\$162,993	9	4	\$5,486	\$765	54	83	\$43,860	\$9,522	0%
EVERETT MANAGEMENT CORP	81	41	\$128,141	\$179,119	46	34	\$53,309	\$49,650	15	2	\$11,856		35	13	\$62,976	\$1,328	U
FRANKLIN COMMUNITY ACTION	81	145	\$91,815	\$259,558	65	129	\$87,535	\$167,329	5	1	\$988	\$41	20	26	\$3,292	\$372	83%
HARMON PERSONNEL SERVICES, INC	81	43	\$37,173	\$53,896	42	38	\$20,975	\$16,645	2	1	\$1,069		44	5	\$15,130	\$78	U
HIGHGATE NURSING, LLC	81	117	\$70,429	\$195,746	49	89	\$37,850	\$108,428	7	6	\$3,802	\$1,683	52	72	\$28,777	\$15,206	U
MASS EYE & EAR INFIRMARY	81	84	\$90,206	\$192,212	45	65	\$54,081	\$97,375	13	2	\$10,814	\$808	40	40	\$25,311	\$3,823	76%
MERIDIAN ASSOCIATES FOR PROGRA	81	60	\$129,147	\$175,613	51	48	\$94,132	\$42,352	5	3	\$2,127	\$375	34	24	\$32,888	\$3,740	0%
METROPOLITAN HOME HEALTH	81	118	\$156,439	\$316,072	46	86	\$83,061	\$132,879	5	4	\$5,038		54	69	\$68,341	\$26,754	U
REMEDYTEMP INC	81	82	\$49,600	\$73,614	53	75	\$23,621	\$23,279					36	24	\$25,980	\$734	U
WALNUT STREET CENTER INC	81	86	\$108,104	\$188,593	38	55	\$61,483	\$67,800	7	5	\$6,457	\$2,721	50	51	\$40,164	\$9,968	73%
WILLIAMS SONOMA STORES INC	81	32	\$91,398	\$115,324	38	23	\$56,000	\$23,313	11	3	\$4,393		45	11	\$31,005	\$612	U
ABC PROFESSIONALS INC	80	63	\$121,970	\$163,269	43	56	\$70,009	\$40,479	8	3	\$4,848	\$331	43	17	\$47,113	\$489	U
BEAVERBROOK STEP INC	80	71	\$185,576	\$240,767	29	56	\$60,047	\$54,376	13	2	\$12,125		54	35	\$113,404	\$815	U
DEPENDABLE PARKING INC	80	56	\$92,382	\$134,882	28	42	\$34,745	\$35,579	11	7	\$6,001	\$572	52	26	\$51,635	\$6,350	U
FAIRMONT COPLEY OPERATING CO	80	71	\$86,615	\$160,904	42	48	\$57,406	\$65,530	8	3	\$10,218	\$2,159	40	32	\$18,991	\$6,601	U
GREATER BOSTON CHINESE GOLDEN	80	66	\$108,828	\$170,434	25	16	\$31,684	\$19,251	26	26	\$33,464	\$14,750	56	48	\$43,680	\$27,605	U
HEALTH CARE STAFFING INC	80	97	\$64,553	\$104,691	42	68	\$34,206	\$35,797	4	2	\$4,187		43	46	\$26,160	\$4,341	U
HOLYOKE HEALTH CENTER INC	80	131	\$140,427	\$324,629	61	111	\$115,342	\$181,305		2			41	61	\$25,084	\$2,897	75%
J S W SECURITY INC	80	27	\$67,771	\$111,634	57	27	\$46,242	\$43,864	5		\$2,060		26	1	\$19,469	\$0	U
JOHNNY APPLESEEDS INC	80	56	\$160,159	\$225,336	47	44	\$107,147	\$59,383	16	4	\$13,908	\$1,628	34	18	\$39,103	\$4,165	0%
KNC MANAGEMENT ENTERPRISES INC	80	42	\$138,846	\$212,065	55	37	\$74,485	\$73,063	3		\$1,242		34	11	\$63,120	\$156	U
LITTLE SPROUTS CHILD ENRICHMEN	80	96	\$116,232	\$247,106	60	87	\$104,730	\$129,501	3	1	\$2,716		21	16	\$8,785	\$1,373	0%
PIER FIVE SERVICES INC AT WORL	80	114	\$90,210	\$227,584	38	73	\$51,447	\$130,435	6	8	\$4,287	\$1,972	54	67	\$34,476	\$4,968	61%
R F OWENS CO INC	80	58	\$183,212	\$235,928	53	46	\$106,378	\$52,231	9	1	\$7,012	\$330	32	18	\$69,822	\$155	50%
ROMAN CATHOLIC ARCHDIOCESE	80	23	\$159,829	\$208,137	43	15	\$94,185	\$1,986	6	2	\$6,149	\$3,135	40	12	\$59,496	\$43,188	U
SKILL BUREAU THE	80	35	\$80,283	\$107,490	38	32	\$49,079	\$26,951	16	1	\$9,725		39	5	\$21,478	\$256	U
VANGUARD CAR RENTAL USA INC	80	86	\$102,505	\$184,140	34	64	\$51,435	\$80,146	12	2	\$7,415	\$458	43	41	\$43,655	\$1,030	U
WALDWIN CONCESSIONS LLC	80	46	\$69,136	\$87,359	27	35	\$15,673	\$14,649	13	3	\$5,402	\$223	52	28	\$48,061	\$3,351	U
ATLAS BOX AND CRATING CO INC	79	64	\$73,408	\$126,537	47	57	\$30,664	\$52,759	8	1	\$6,643		40	18	\$36,101	\$370	U
BALISE MOTOR SALES COMPANY FKA	79	85	\$97,146	\$258,278	46	70	\$69,434	\$152,403	10	5	\$8,563	\$1,851	30	14	\$19,148	\$6,878	U
BEALE'S LLC	79	97	\$217,017	\$357,215	39	76	\$102,744	\$138,467	10		\$10,471		55	57	\$103,802	\$1,730	U
BLOOMS BUS LINES INC	79	126	\$198,355	\$405,691	57	102	\$173,295	\$201,386	7	6	\$9,234	\$286	31	38	\$15,825	\$5,665	U
CITY OF WESTFIELD	79	148	\$93,279	\$261,087	55	131	\$83,976	\$162,528	8	3	\$4,144	\$338	23	26	\$5,159	\$4,941	83%
EPOCH SL VIII INC	79	136	\$119,437	\$255,643	45	87	\$72,599	\$124,112	7	4	\$5,974	\$1,091	44	69	\$40,863	\$11,004	U
FAMILY HEALTH & SOCIAL SERVIC	79	134	\$112,793	\$269,679	55	106	\$85,512	\$148,813	4	2	\$2,991	\$2,644	35	49	\$24,289	\$5,430	70%
PALLADION SERVICES LLC	79	55	\$135,864	\$183,880	23	38	\$52,147	\$35,035	11	3	\$7,218	\$1,536	59	26	\$76,499	\$11,446	U
135 BENTON DRIVE OPERATING CO	78	145	\$65,222	\$193,452	74	144	\$60,460	\$128,230	1	1	\$489		6	6	\$4,274	\$0	U
COMMUNITY RESOURCES FOR JUSTIC	78	92	\$75,785	\$138,708	48	73	\$46,340	\$60,016	9	2	\$11,812		42	47	\$17,633	\$2,907	67%
GENERAL MILLS	78	151	\$33,371	\$146,545	38	84	\$23,757	\$110,138	1		\$121		52	89	\$9,492	\$3,035	95%
HENRY LEE WILLIS COMMUNITY	78	89	\$101,853	\$215,611	49	74	\$75,088	\$111,012	7	2	\$7,522	\$1,469	42	37	\$19,244	\$1,278	0%
PAUL MARC ASSOCIATES INC	78	47	\$66,296	\$108,931	54	41	\$44,670	\$42,465	8		\$5,952		23	9	\$15,673	\$170	U
PEOPLE 2.0 GLOBAL, INC.	78	37	\$100,159	\$115,080	54	33	\$49,554	\$14,673	10	1	\$4,687		20	3	\$45,918	\$248	U
PROPOS ASSOCIATES INC	78	41	\$52,096	\$70,152	54	37	\$42,679	\$18,056	8		\$4,939		22	6	\$4,477	\$0	U
SISTERS OF PROVIDENCE CARE	78	106	\$51,688	\$126,696	52	98	\$35,977	\$72,643	10	3	\$6,224	\$1,541	27	20	\$9,487	\$824	U
THE JOINT VENTURE OF THOMPSON	78	67	\$152,113	\$232,801	37	60	\$102,701	\$79,551	11		\$9,902		44	17	\$39,510	\$1,137	U
ACUSHNET COMPANY	77	127	\$77,360	\$277,241	51	99	\$59,592	\$147,428	3	2	\$2,742		39	53	\$15,026	\$52,453	83%
BORDERS INC	77	24	\$107,075	\$138,422	40	18	\$74,090	\$30,679	9	1	\$10,084	\$25	37	6	\$22,900	\$642	U
BOSTON CHECK CASHERS #1 INC	77	80	\$296,276	\$465,792	51	72	\$204,166	\$163,153	9	2	\$6,127	\$1,866	46	39	\$85,983	\$4,497	U
CITY OF MALDEN	77	83	\$121,855	\$195,454	56	73	\$81,867	\$71,024	9	3	\$9,754	\$381	25	15	\$30,234	\$2,194	0%
CONTROL SECURITY SERVICES INC	77	29	\$198,079	\$231,889	27	19	\$107,092	\$33,517	13	1	\$15,806		51	11	\$75,181	\$294	55%
FORESTVIEW NURSING, LLC	77	109	\$113,988	\$228,153	57	92	\$90,299	\$110,044	8	3	\$2,609	\$780	27	26	\$21,080	\$3,341	U
JANITECH INC	77	91	\$88,917	\$187,092	49	67	\$52,614	\$90,378	9	1	\$5,622	\$329	42	52	\$30,681	\$7,468	U
MERRIMACK VALLEY YMCA	77	95	\$133,363	\$309,078	52	85	\$110,408	\$172,452	9	3	\$5,888	\$971	33	24	\$17,067	\$2,293	60%
POSITIVE ACTION AGAINST CHEMIC	77	24	\$314,455	\$341,092	70	22	\$309,903	\$26,536	2		\$1,389		14	4	\$3,163	\$100	U
RAD EMPLOYMENT SERV INC	77	40	\$97,456	\$140,326	37	34	\$38,277	\$38,253	12	1	\$5,743	\$775	36	8	\$53,436	\$3,841	U
SILVER LINE BUILDING PRODUCTS	77	116	\$70,320	\$187,818	68	112	\$63,519	\$115,916	10	5	\$6,802	\$1,582					U
ALLIANCE FOR RESOURCE MANAGEME	76	52	\$193,095	\$286,531	59	48	\$169,986	\$93,191	5	1	\$4,495		19	8	\$18,615	\$245	U
CENTER FOR ADDICTIVE BEHAVIORS	76	54	\$122,948	\$171,845	47	44	\$84,377	\$47,517	7	2	\$7,175	\$1,022	29	15	\$31,397	\$358	U
CHILDRENS SERVICES OF ROXBURY	76	88	\$132,632	\$222,110	50	67	\$98,892	\$85,362	2	1	\$1,163		41	40	\$32,577	\$4,116	0%

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
DEUTSCHES ALTENHEIM INC	76	101	\$70,234	\$155,028	45	78	\$43,272	\$76,917	4	1	\$1,416		45	55	\$25,546	\$7,877	65%
GILLETTE CO RETIREMENT TRUST	76	18	\$76,683	\$87,552	21	3	\$30,954						62	17	\$45,729	\$10,869	U
JEWISH REHABILITATION CENTER F	76	126	\$103,181	\$257,664	51	104	\$80,861	\$145,870	3	3	\$3,317	\$1,177	41	57	\$19,002	\$7,436	59%
LITTLE PEOPLES COLLEGE INC	76	69	\$84,954	\$150,449	51	60	\$56,262	\$60,989	14	4	\$13,008	\$2,526	30	15	\$15,684	\$1,980	U
MENTAL HEALTH SERVICES OF THE	76	63	\$197,853	\$313,753	57	56	\$177,213	\$110,423	10	3	\$7,880	\$1,034	22	13	\$12,760	\$4,443	100%
NCS PEARSON INC	76	68	\$62,186	\$99,618	47	59	\$38,970	\$36,107	13	1	\$11,354		29	11	\$11,863	\$1,325	U
WILL WORK INC	76	42	\$49,605	\$73,633	49	34	\$40,334	\$8,617	9	2	\$5,043		27	14	\$4,228	\$15,410	U
ABP BEST HOME CARE AGENCY INC	75	98	\$112,643	\$196,056	43	85	\$59,222	\$79,618	6	3	\$5,255	\$132	41	27	\$48,167	\$3,664	U
ALTERNATE CONCEPTS INC	75	107	\$127,540	\$239,695	29	60	\$58,352	\$101,322	10	3	\$9,705	\$1,572	54	81	\$59,483	\$9,261	U
AMERICAN EAGLE OUTFITTERS	75	13	\$36,604	\$42,009	39	13	\$19,796	\$5,405	18		\$10,429		26	1	\$6,380	\$0	U
CHARLS RIVER LABORATORIES INC	75	123	\$66,107	\$175,934	47	91	\$48,382	\$105,263	7	3	\$4,691	\$390	37	54	\$13,034	\$4,175	75%
CHEZ JOSEF INC	75	47	\$59,068	\$93,206	51	46	\$40,385	\$34,138	11	1	\$4,411		23	4	\$14,273	\$0	U
COLONIAL NURSING HOME OF	75	117	\$154,203	\$291,270	48	86	\$102,287	\$129,156	9	5	\$8,034	\$4,140	36	57	\$43,881	\$3,770	0%
DRESS BARN INC	75	52	\$78,516	\$129,147	50	42	\$60,548	\$50,627	10	3	\$9,470		28	10	\$8,498	\$4	80%
EXCEL STAFFING INC	75	67	\$67,066	\$91,951	42	59	\$22,539	\$23,846	1		\$132		39	18	\$44,396	\$1,039	U
GATHEHOUSE MEDIA MASSACHUSETTS	75	61	\$65,565	\$118,988	36	44	\$33,467	\$47,970	13	4	\$12,130	\$2,955	35	21	\$19,968	\$2,497	U
HOME CARE INC	75	131	\$139,687	\$353,276	62	120	\$128,346	\$212,538	4	3	\$1,797	\$390	27	36	\$9,544	\$661	U
HOMESTEAD VILLAGE MANAGEMENT I	75	77	\$133,092	\$249,980	50	65	\$113,362	\$115,487	4		\$3,540		33	28	\$16,190	\$1,401	U
LOOMIS HOUSE INC	75	89	\$94,588	\$204,136	49	73	\$74,990	\$107,491	4	2	\$3,884		33	25	\$15,714	\$2,058	60%
MANAGEMENT & TRAINING CORP	75	54	\$67,243	\$103,833	58	35	\$52,398	\$35,556	6	1	\$7,876		15	20	\$6,969	\$1,034	73%
NE HOME FOR LITTLE WANDERERS	75	71	\$123,737	\$216,982	40	56	\$59,519	\$89,887	5		\$7,090		45	26	\$57,128	\$3,358	75%
NORTON AND ASSOCIATES INC	75	113	\$70,584	\$173,349	47	88	\$45,967	\$102,178	5	1	\$2,862		31	27	\$21,755	\$587	U
ROGERSON HOUSE	75	124	\$111,448	\$254,365	49	93	\$74,387	\$133,344	4	4	\$2,818		46	71	\$34,242	\$9,573	65%
SALVATION ARMY OF MASS INC	75	54	\$132,007	\$208,177	55	49	\$110,126	\$75,731	8	2	\$12,182		18	9	\$9,699	\$440	U
SONOCO PRODUCTS CO	75	101	\$95,419	\$265,764	41	72	\$71,157	\$168,519	5	1	\$6,163		37	39	\$18,099	\$1,826	80%
WINTER WYMAN TEMPORARY	75	69	\$167,582	\$207,434	45	60	\$63,634	\$37,309	7	1	\$3,550		34	24	\$100,398	\$2,543	U
AA TRANSPORTATION CO INC	74	121	\$176,843	\$387,249	60	110	\$164,559	\$206,169	4	5	\$1,214	\$281	19	27	\$11,070	\$3,957	0%
ALLIANCE HEALTH OF QUINCY INC	74	99	\$107,927	\$217,646	39	75	\$62,380	\$100,122	7	3	\$6,995	\$2,369	49	61	\$38,551	\$7,228	0%
FROIO MANAGEMENT GROUP INC	74	38	\$128,644	\$215,187	38	34	\$67,533	\$86,303	7		\$2,857		44	23	\$58,254	\$239	U
HENRY HEYWOOD MEMORIAL HOSP	74	108	\$91,394	\$214,125	44	80	\$74,487	\$117,322	6	3	\$6,107	\$118	33	39	\$10,800	\$5,292	68%
M W & W INC	74	114	\$99,877	\$258,668	34	82	\$46,518	\$127,151	18	24	\$18,616	\$10,282	41	40	\$34,744	\$21,358	U
MAX RAVE, LLC	74	63	\$49,621	\$84,181	55	48	\$34,021	\$34,551	9		\$5,490		23	16	\$10,110	\$8	U
MULTICULTRAL COMM SERVICES OF	74	91	\$115,101	\$206,447	55	80	\$83,560	\$90,820	6	1	\$3,622		24	21	\$27,918	\$526	0%
RITZ CARLTON HOTEL COMPANY LLC	74	97	\$119,448	\$172,041	34	70	\$42,670	\$50,006	2	3	\$1,667	\$816	52	50	\$75,112	\$1,772	93%
SELF HELP INC	74	143	\$149,678	\$364,783	57	125	\$127,728	\$210,837	3	5	\$660	\$2,665	26	32	\$21,289	\$1,603	72%
SENIOR RESIDENTIAL CARE/KINGST	74	124	\$76,991	\$225,434	44	96	\$53,084	\$138,172	2	3	\$1,486		48	64	\$22,420	\$10,271	0%
STARWOOD RESERVATIONS LLC	74	77	\$117,417	\$215,610	45	72	\$82,982	\$96,162	6		\$8,002		35	20	\$26,433	\$2,031	U
AC RAYNHAM HOLDINGS INC	73	54	\$111,031	\$176,017	52	45	\$90,798	\$62,960	3		\$2,185		24	10	\$18,048	\$2,026	U
CLARK UNIVERSITY	73	64	\$88,780	\$224,141	30	49	\$37,207	\$129,354	17	3	\$21,666	\$874	37	23	\$29,906	\$5,134	0%
HEALTH PERSONNEL OPTIONS CORP	73	88	\$75,877	\$190,071	46	78	\$57,104	\$112,442	8	1	\$3,916	\$495	36	26	\$14,857	\$1,257	U
INTERNATIONAL INTRODUCTIONS IN	73	42	\$93,523	\$130,552	46	35	\$59,465	\$36,186	5		\$5,135		31	8	\$28,923	\$843	U
MARYLOUS NEWS INC	73	51	\$137,855	\$187,487	43	48	\$97,372	\$49,061	17		\$14,746		26	8	\$25,737	\$571	U
MASS SOCIETY FOR THE PREVENTIO	73	101	\$113,788	\$231,978	50	79	\$84,543	\$114,971	5	3	\$1,524	\$1,122	33	35	\$27,720	\$2,097	80%
MENTAL HEALTH ASSOC OF GREATER	73	106	\$107,589	\$261,005	63	104	\$104,239	\$153,086	3	2	\$612		13	7	\$2,738	\$330	50%
NAUSET INC	73	19	\$359,380	\$388,924	59	13	\$336,509	\$24,293	7	3	\$7,658	\$5,252	17	8	\$15,213	\$0	U
PLASTIC PACKAGING CORP	73	47	\$80,923	\$132,654	53	42	\$65,131	\$49,218	6	1	\$4,302		22	9	\$11,490	\$2,513	U
RIVERSIDE INDUSTRIES INC	73	32	\$263,006	\$304,418	54	26	\$235,776	\$41,299	3		\$1,624		17	6	\$25,606	\$113	69%
ROUTE 13 DONUTS LLC	73	68	\$80,756	\$142,913	52	63	\$63,011	\$60,945	7	1	\$7,826		24	13	\$9,919	\$1,212	U
ST ANNES HOSPITAL CORP	73	95	\$105,630	\$216,810	42	69	\$63,723	\$105,017	8	8	\$4,235	\$3,744	36	32	\$37,671	\$2,419	75%
TSG INC	73	56	\$45,077	\$69,360	40	47	\$29,280	\$23,302	5	1	\$3,956		34	15	\$11,840	\$981	U
UNISTRESS CORP	73	59	\$59,999	\$114,833	27	42	\$28,874	\$42,363	9	2	\$5,263	\$820	46	29	\$25,863	\$11,651	100%
ADDEN FURNITURE	72	36	\$78,632	\$137,895	55	33	\$59,286	\$58,664	18	3	\$19,347	\$598					71%
AIRWAY CLEANERS LLC	72	67	\$69,750	\$192,984	37	51	\$32,322	\$70,644	12	3	\$6,055	\$1,412	50	48	\$31,372	\$51,178	U
B E DONUTS INC	72	48	\$65,364	\$104,238	41	40	\$44,548	\$37,277	8	1	\$8,944	\$1,302	29	7	\$11,872	\$295	U
BRAINTREE NURSING, LLC	72	123	\$73,968	\$178,754	45	96	\$48,044	\$96,437	6	4	\$6,398	\$173	36	54	\$19,527	\$8,176	U
CITY OF CHELSEA	72	97	\$97,811	\$236,425	46	75	\$68,112	\$117,853	11	6	\$11,827	\$609	36	48	\$17,872	\$20,152	90%
CITY OF EVERETT	72	57	\$149,703	\$220,770	48	49	\$119,326	\$67,611	8	2	\$8,335	\$1,574	34	14	\$22,041	\$1,883	96%
CODMAN SQUARE HEALTH CENTER IN	72	83	\$126,632	\$227,005	29	51	\$54,834	\$95,352	8	1	\$12,620		56	54	\$59,178	\$5,022	U
EXPRESS LLC	72	53	\$92,089	\$125,762	85	48	\$52,050	\$33,116	24	2	\$12,045		72	8	\$27,993	\$558	U
KAM MAN FOOD LLC	72	109	\$78,441	\$217,037	31	64	\$26,448	\$103,611	11	34	\$11,767	\$13,949	50	65	\$40,227	\$21,036	U

Appendix 2  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Matched Files  
SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
MORRISON CROTHALL SUPPORT SVCS	72	62	\$63,019	\$141,438	30	37	\$23,656	\$48,805	9	4	\$9,895		50	38	\$29,468	\$29,614	U
NEVILLE COMMUNITIES HOME INC.	72	91	\$89,595	\$179,388	47	71	\$49,094	\$86,284	4	4	\$2,038		32	30	\$38,463	\$3,509	0%
NURSE FINDERS INC.	72	134	\$64,344	\$139,063	67	124	\$59,024	\$73,074	2		\$2,294		10	24	\$3,025	\$1,646	75%
OVERLOOK HOME HEALTH INC	72	96	\$108,110	\$245,513	46	84	\$78,535	\$136,249	9	2	\$3,474	\$102	25	17	\$26,101	\$1,053	60%
SC CORP	72	72	\$125,540	\$219,220	49	65	\$90,247	\$91,346	7	3	\$5,994	\$1,054	27	23	\$29,298	\$1,281	72%
W E AUBUCHON CO INC.	72	55	\$91,551	\$143,345	46	51	\$67,877	\$50,801	11	2	\$6,479	\$27	25	4	\$17,194	\$966	97%
WALTHAM COMMITTEE INC	72	62	\$75,811	\$127,157	45	55	\$44,490	\$50,187	8		\$5,455		35	25	\$25,865	\$1,159	73%
WARD HILL CENTRAL PRODUCTION I	72	86	\$82,125	\$159,106	43	72	\$55,731	\$73,076	6	4	\$3,440	\$481	42	38	\$22,954	\$3,423	U
BERKSHIRE COMMON HILTON	71	47	\$95,607	\$167,079	43	43	\$59,527	\$70,217	7	1	\$7,132		32	12	\$28,948	\$1,255	0%
CELLCO PARTNERSHIP	71	51	\$104,989	\$159,661	40	42	\$69,791	\$51,376	12	1	\$15,773		31	11	\$19,425	\$3,296	U
COMFORT KEEPERS #430	71	72	\$114,266	\$154,864	48	70	\$84,332	\$40,424	7	2	\$6,429	\$14	26	17	\$23,505	\$159	U
LEOMINSTER DONUTS INC	71	75	\$59,149	\$96,003	53	69	\$47,727	\$36,754	5	1	\$4,035		21	14	\$7,387	\$101	U
LODGIAN HOTELS INC	71	56	\$104,319	\$160,782	42	46	\$79,901	\$55,294	6	6	\$4,717	\$44	28	12	\$19,701	\$1,125	U
MALONEY PROPERTIES INC	71	80	\$90,813	\$206,220	42	63	\$77,127	\$112,783	5	1	\$4,879		28	22	\$8,806	\$2,624	70%
MARRIOTT SENIOR LIVING SER INC	71	122	\$68,021	\$201,620	46	101	\$48,196	\$130,396	4	2	\$2,500		44	70	\$17,325	\$3,203	84%
MARTHA HAMM	71	67	\$61,873	\$105,664	40	53	\$37,308	\$42,573	9		\$3,681		39	27	\$20,885	\$1,217	U
MEDFORD CPL INC	71	77	\$68,660	\$125,842	43	65	\$40,006	\$43,121	4	2	\$3,522		48	51	\$25,132	\$14,061	U
PRO PARK INC	71	62	\$70,260	\$155,416	31	53	\$36,921	\$83,827	11	2	\$9,193		38	14	\$24,146	\$1,328	U
ROBERT BAKER INC	71	27	\$77,438	\$110,506	44	27	\$50,012	\$32,516	11	1	\$13,432		27	4	\$13,994	\$552	U
SPORTS AUTHORITY INC THE	71	34	\$95,844	\$126,335	35	26	\$50,946	\$27,228	13		\$9,598		35	17	\$35,299	\$3,263	U
SSC METHUEN OPERATING COMPANY	71	119	\$77,166	\$173,147	55	98	\$54,576	\$94,902	3	1	\$2,663		21	27	\$19,928	\$1,079	U
TOWN OF PLYMOUTH	71	135	\$135,091	\$279,653	52	114	\$114,501	\$137,826	8	4	\$10,448	\$5,632	18	28	\$10,142	\$1,104	U
ULTIMATE SERVICES INC	71	68	\$40,803	\$83,960	46	53	\$30,647	\$38,466	8	4	\$4,317	\$2,706	35	38	\$5,839	\$1,985	68%
YOUNG MENS CHRISTIAN ASSOCIATI	71	60	\$164,591	\$248,291	47	51	\$129,998	\$81,737	7	1	\$4,626		25	15	\$29,968	\$1,963	75%
YOUNGER CORPORATION	71	55	\$97,076	\$142,483	33	36	\$45,662	\$43,750	8	1	\$9,431		44	41	\$41,983	\$1,656	U
B.E.L.L. FOUNDATION INC	70	48	\$67,362	\$92,066	36	40	\$33,238	\$24,589	10		\$7,378		39	14	\$26,746	\$115	U
C & L DINERS LLC	70	48	\$87,053	\$127,299	40	34	\$62,416	\$40,007	5	1	\$4,259		33	15	\$20,378	\$239	U
COMMUNITY DAY CARE CTR	70	100	\$108,507	\$261,716	50	88	\$93,205	\$152,585	8	2	\$8,289		25	25	\$7,013	\$625	67%
COURTYARD NURSING CARE CENTER	70	116	\$57,060	\$156,255	32	68	\$27,693	\$77,810	4	3	\$1,270	\$1,331	50	77	\$28,097	\$20,054	65%
EXCUSTAFF PERSONNEL INC	70	64	\$127,075	\$174,645	53	55	\$106,323	\$47,052	6	1	\$2,781	\$201	18	12	\$17,971	\$317	0%
GOURMET CATERERS INC	70	51	\$139,035	\$198,191	35	40	\$51,503	\$54,961	9	2	\$5,259		47	25	\$82,273	\$4,195	U
HENRY C NEVINS HOME INC	70	101	\$154,004	\$356,804	50	92	\$118,195	\$202,152	5		\$7,417		27	25	\$28,392	\$647	80%
KIDS PLACE INC THE	70	91	\$120,555	\$243,552	59	88	\$105,007	\$122,111	4		\$5,478		19	11	\$10,069	\$887	50%
RAYNHAM MEDICAL INVESTORS LTD	70	101	\$78,326	\$170,683	48	84	\$63,901	\$91,428	2		\$2,796		25	26	\$11,629	\$929	U
ROCKYS HARDWARE INC	70	37	\$88,761	\$133,453	38	29	\$63,695	\$42,418	11	2	\$8,089	\$419	29	8	\$16,977	\$1,855	U
TOWER HILL NURSING, LLC	70	108	\$91,725	\$207,102	42	87	\$55,894	\$111,601	6	3	\$4,642	\$665	40	54	\$31,189	\$3,110	U
TRUE NORTH HOTEL GROUP INC	70	62	\$72,333	\$126,015	43	55	\$55,397	\$47,779	3	1	\$4,607		30	13	\$12,329	\$5,903	U
WHALING CITY EMPLOYMENT INC	70	55	\$58,350	\$88,000	47	47	\$51,822	\$27,963	7	1	\$1,738	\$358	24	11	\$4,790	\$1,329	U
ADVANCE PATRIOT, INC	69	48	\$68,335	\$103,561	25	21	\$26,247	\$24,348	9	2	\$6,272	\$523	44	31	\$35,816	\$10,354	U
BEACON HOSPICE, INC.	69	92	\$94,852	\$271,586	46	74	\$70,109	\$172,282	4	3	\$2,259	\$1,460	31	37	\$22,485	\$2,992	0%
BIO-MEDICAL APPLIC OF MASS INC	69	96	\$56,722	\$132,694	35	64	\$45,014	\$71,835	4	2	\$3,578	\$179	32	32	\$8,130	\$3,957	85%
CLEAN TECH SYSTEMS INC	69	75	\$63,129	\$114,275	35	60	\$34,919	\$49,489	10	7	\$6,572	\$254	33	23	\$21,638	\$1,403	U
COLONIAL HEALTH GROUP WESTRIDG	69	89	\$72,611	\$132,093	43	75	\$57,221	\$59,365	5	1	\$3,702		32	22	\$11,689	\$117	0%
FRIENDS OF THE SHATTUCK SHELTE	69	23	\$130,870	\$145,354	55	14	\$122,837	\$13,252	4		\$2,785		18	9	\$5,249	\$1,232	U
GF PILGRIM INC	69	114	\$110,042	\$207,994	45	77	\$58,781	\$95,736	4	2	\$2,041		42	68	\$49,220	\$2,216	60%
HEARTHSTONE PARTNERS, LLC	69	44	\$147,147	\$185,370	37	36	\$106,168	\$35,033	9	4	\$12,167	\$504	34	20	\$28,812	\$2,686	U
HIGHLANDER NURSING, LLC	69	86	\$75,716	\$161,282	46	71	\$59,573	\$82,910	6	2	\$4,903		28	26	\$11,239	\$2,657	U
HOLYOKE CHICOPEE SPRINGFIELD H	69	114	\$135,653	\$346,406	52	98	\$128,358	\$209,953	4		\$2,189		19	22	\$5,106	\$800	70%
IKEA MASSACHUSETTS LLC	69	83	\$75,672	\$161,532	50	73	\$53,895	\$84,997	4	2	\$3,519		29	25	\$18,258	\$863	U
KING, KHOSLA ASSOC. LLC	69	48	\$103,716	\$148,012	40	39	\$55,483	\$41,972	9	1	\$7,904	\$348	46	27	\$40,329	\$1,975	U
MASSASOIT COMMUNITY COLLEGE	69	74	\$128,046	\$181,246	43	57	\$109,072	\$51,013	14	6	\$10,706	\$1,575	17	16	\$8,268	\$612	U
MCCORMICK & SCHMICK RESTAURANT	69	30	\$109,158	\$119,024	30	17	\$26,789	\$9,583	12	2	\$8,318		42	20	\$74,051	\$283	U
MSLS - MAPLERIDGE, INC.	69	93	\$73,141	\$157,634	48	76	\$54,875	\$80,853	5	3	\$4,452		27	25	\$13,814	\$3,640	U
NOTRE DAME HEALTH CARE CENTER	69	106	\$76,723	\$160,962	51	90	\$62,818	\$80,911	5	1	\$5,305		26	34	\$8,600	\$3,328	43%
OCEAN SPRAY CRANBERRIES INC	69	43	\$64,051	\$98,731	35	29	\$45,624	\$32,384	3		\$3,728		44	28	\$14,698	\$2,296	0%
QUEEN ANNE NURSING HOME INC	69	128	\$69,409	\$174,983	49	108	\$45,393	\$92,178	7	4	\$4,023	\$931	39	60	\$19,993	\$12,465	53%
RIVERSIDE COMMUNITY MENTAL	69	72	\$77,538	\$150,054	44	65	\$59,796	\$60,601	4	2	\$4,077	\$642	28	22	\$13,665	\$11,273	74%
SOUTH CENTRAL REHABILITATIVE	69	82	\$181,376	\$288,136	32	65	\$157,060	\$91,024	14	2	\$6,783	\$10	35	26	\$17,533	\$15,726	U
UNITED RETAIL INC	69	43	\$92,941	\$149,915	38	35	\$66,285	\$56,296	12	2	\$9,409	\$151	29	14	\$17,247	\$528	U
WINGATE OF BRIGHTON INC	69	82	\$44,802	\$114,251	34	63	\$22,186	\$64,595	7	3	\$4,873	\$139	40	41	\$17,743	\$4,715	0%

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SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
YOUNG WOMENS CHRISTIAN	69	63	\$85,362	\$186,337	61	57	\$72,369	\$100,170	7		\$7,416		20	17	\$5,578	\$805	67%
AULSON COMPANY INC THE	68	63	\$41,557	\$88,080	32	51	\$21,499	\$45,472	11	2	\$8,668		34	20	\$11,389	\$1,051	U
CAREWORKS INC.	68	69	\$105,875	\$179,469	39	56	\$72,597	\$71,889	5	2	\$5,372		37	27	\$27,906	\$1,705	U
CBI OPERATIONS LLC	68	61	\$100,954	\$138,625	36	47	\$23,437	\$35,971	12	6	\$9,574	\$917	29	15	\$67,943	\$783	U
ERLIN MANOR NURSING HOME INC	68	104	\$88,267	\$190,767	47	86	\$62,442	\$101,792	2	2	\$2,136	\$28	28	28	\$23,689	\$680	0%
GENESCO INC.	68	19	\$66,840	\$92,926	37	18	\$49,724	\$26,085	9		\$8,131		29	2	\$8,986	\$0	U
GLADCO ENTERPRISES INC	68	71	\$54,202	\$169,159	32	46	\$30,615	\$36,556	11	7	\$7,162	\$2,036	35	36	\$16,426	\$76,365	U
GRANITE TELECOMMUNICATIONS LLC	68	63	\$82,623	\$119,331	38	37	\$51,886	\$34,208	6	1	\$7,781	\$347	35	32	\$22,955	\$2,153	76%
HULMES TRANSPORTATION SERV LTD	68	51	\$114,837	\$184,687	39	39	\$69,380	\$68,529	15	2	\$19,003		25	11	\$26,454	\$1,320	0%
JETBLUE AIRWAYS CORPORATION	68	63	\$207,341	\$298,509	33	56	\$106,975	\$84,862	4	3	\$2,101		41	19	\$98,264	\$6,306	75%
LIFEWORX INC	68	34	\$107,219	\$124,718	55	28	\$102,036	\$17,264	1	1	\$940		17	9	\$4,243	\$235	U
MICHELE & ROBERT HOGAN	68	60	\$101,933	\$129,581	34	46	\$48,616	\$26,587	5	2	\$4,290		41	30	\$49,028	\$1,061	U
NEW ENG CLEANING SERV INC	68	76	\$73,662	\$162,920	32	61	\$37,716	\$84,073	6	2	\$4,490	\$891	46	43	\$31,457	\$4,294	U
NORTHEAST MOTEL ASSOCIATES	68	68	\$73,282	\$127,583	33	54	\$41,229	\$53,645	9	3	\$6,919		40	24	\$25,133	\$655	U
PEABODY PROPERTIES INC	68	103	\$87,019	\$224,688	44	88	\$68,843	\$136,384	1	2	\$998		31	24	\$17,178	\$1,285	80%
ROCA INC.	68	25	\$107,181	\$145,982	49	22	\$76,136	\$31,472	2		\$3,963		29	9	\$27,083	\$7,329	U
TOWN OF WAREHAM	68	94	\$88,359	\$216,269	47	79	\$73,528	\$125,342	7	7	\$3,025	\$2,304	21	20	\$11,807	\$264	75%
BEVERLY HOSPITAL CORP	67	103	\$49,780	\$122,324	57	102	\$42,276	\$72,544	10	1	\$7,504						79%
CAPE COD COMMUNITY COLLEGE	67	35	\$125,617	\$158,478	37	27	\$88,289	\$29,956	16	2	\$14,830	\$1,856	29	12	\$22,498	\$1,049	U
COMMUNITY SYSTEMS INC	67	90	\$62,923	\$136,571	53	83	\$52,484	\$70,979	4	2	\$1,265	\$1,405	15	17	\$9,174	\$1,264	64%
COMMUNITY TEAMWORK INC	67	111	\$103,330	\$283,131	51	89	\$94,509	\$175,172	4	2	\$647	\$2,606	24	33	\$8,174	\$2,023	80%
GIUSPAD INC.	67	62	\$83,849	\$143,286	51	55	\$66,869	\$58,903	7	2	\$4,342	\$535	17	8	\$12,638	\$0	U
J GUSTAFSON ASSOCIATES INC	67	39	\$64,814	\$86,451	41	35	\$42,660	\$21,136	8		\$6,809		32	11	\$15,345	\$500	U
NEW ENGLAND STATES TRANSPORT I	67	73	\$56,992	\$103,374	34	36	\$26,672	\$33,496	5	9	\$1,959	\$2,270	37	44	\$28,361	\$10,616	U
PACIFIC SUNWEAR STORES CORP	67	22	\$71,967	\$83,263	37	21	\$56,006	\$11,157	13		\$9,435		28	7	\$6,526	\$139	U
QUEST DIAGNOSTICS INC	67	93	\$73,056	\$149,300	41	73	\$45,677	\$71,856	6	4	\$2,122	\$1,468	37	47	\$25,257	\$2,920	U
R & I PERSONNEL INC.	67	54	\$49,785	\$87,423	31	41	\$21,296	\$33,987	18	7	\$8,383	\$2,310	29	23	\$20,107	\$1,342	U
ROXBURY COMPREHENSIVE COMMUNIT	67	82	\$169,479	\$323,766	36	57	\$88,436	\$114,813	8	2	\$5,772	\$2,101	41	36	\$75,271	\$37,373	72%
SAGE CLIENT 289, LLC	67	92	\$102,980	\$254,558	49	82	\$84,883	\$146,688	5	5	\$4,630	\$980	27	30	\$13,468	\$3,909	U
SERVICEMASTER MANAGEMENT	67	64	\$60,571	\$122,020	28	51	\$33,595	\$59,165	3	1	\$3,251		46	25	\$23,725	\$2,284	U
SONS OF DIVINE PROVIDENCE	67	65	\$153,087	\$233,511	28	45	\$75,553	\$75,276	5	2	\$3,449		54	42	\$74,086	\$5,148	0%
SUIZA GTL, LLC	67	86	\$63,067	\$106,593	28	49	\$32,312	\$35,409	3	2	\$4,226		43	52	\$26,529	\$8,116	80%
TSI COPLEY INC	67	22	\$79,487	\$97,551	30	19	\$31,139	\$17,872	3		\$483		42	5	\$47,866	\$191	U
WEST BRIDGEWATER MEDICAL	67	112	\$100,214	\$262,387	52	98	\$81,627	\$160,985	3	1	\$2,769		27	42	\$15,818	\$1,188	75%
ALLIANCE HEALTH OF BROCKTON IN	66	97	\$91,016	\$175,175	40	70	\$62,180	\$72,053	6	2	\$4,417	\$1,238	34	50	\$24,420	\$10,868	0%
BRAINTREE HEALTHCARE ASSOCIATE	66	104	\$63,298	\$129,660	35	69	\$35,634	\$63,361	5	3	\$1,353	\$1,562	41	54	\$26,310	\$1,440	0%
BROWN GROUP RETAIL INC	66	42	\$88,509	\$133,970	41	34	\$47,293	\$40,819	11		\$9,834		27	13	\$31,382	\$4,642	U
CRANWELL MANAGEMENT CORP	66	43	\$89,539	\$145,379	25	35	\$29,272	\$54,127	13	2	\$14,272	\$1,388	38	10	\$45,995	\$325	U
DYOUNVILLE MANOR LOWELL MASS	66	96	\$82,824	\$176,517	51	85	\$74,184	\$93,082	3	1	\$1,158		26	26	\$7,483	\$610	75%
HOLDEN HOMECARE SERVICES INC	66	103	\$58,548	\$129,540	55	97	\$50,874	\$70,992	8	1	\$2,297		13	12	\$5,377	\$0	U
HUB PEN CO INC.	66	103	\$130,440	\$213,495	33	57	\$47,556	\$57,727	6	17	\$5,255	\$2,984	41	64	\$77,629	\$22,345	78%
LYNN ECONOMIC OPPORTUNITY INC	66	117	\$102,506	\$290,988	49	99	\$81,740	\$185,825	8	2	\$6,753	\$724	26	42	\$14,013	\$1,933	64%
MASS TEMPS INC	66	14	\$98,102	\$133,404	39	11	\$42,055	\$34,909	9	2	\$7,526	\$340	23	3	\$48,522	\$53	U
MCLEAN HOSPITAL CORPORATION	66	64	\$93,167	\$157,419	33	42	\$36,883	\$59,007	7	4	\$2,775	\$1,653	35	26	\$53,509	\$3,592	0%
NORTHERN BERKSHIRE COMMUNITY	66	93	\$99,670	\$194,757	46	82	\$77,118	\$94,634	4	1	\$5,366		25	24	\$17,186	\$452	64%
PARAMOUNT MANAGEMENT ASSOC LLC	66	83	\$49,407	\$113,738	36	60	\$30,241	\$60,810	3	5	\$524	\$1,696	37	41	\$18,643	\$1,825	U
SENIOR RESIDENTIAL CARE	66	95	\$81,112	\$185,552	48	90	\$71,336	\$104,014	6	1	\$2,547	\$37	22	18	\$7,229	\$389	U
SOUTHERN WORCESTER COUNTY	66	86	\$50,213	\$103,567	44	68	\$38,720	\$52,833	6	2	\$2,115		24	26	\$9,378	\$521	70%
SOUTHPOINTE NURSING HOME INC	66	96	\$82,427	\$203,637	49	86	\$69,857	\$120,530	3	2	\$2,954		28	27	\$9,615	\$679	50%
TOWN OF FALMOUTH	66	95	\$76,881	\$162,294	40	81	\$64,343	\$80,040	9	5	\$5,926	\$1,329	26	27	\$6,612	\$4,045	U
WHIDDEN MEMORIAL HOSPITAL INC	66	91	\$74,229	\$160,608	44	76	\$40,661	\$75,049	5	3	\$7,888		34	33	\$25,680	\$11,330	U
WINGATE AT WILBRAHAM INC	66	112	\$81,313	\$179,696	49	100	\$64,249	\$96,236	7	4	\$10,724	\$1,047	14	15	\$6,340	\$1,101	U
ACTIVE MA INC.	65	84	\$110,535	\$226,645	48	71	\$90,910	\$115,442	7	2	\$5,216	\$312	16	14	\$14,409	\$356	U
CHARWELL HEALTHCARE, LLC	65	111	\$83,072	\$233,942	39	83	\$63,678	\$101,369	4	8	\$722	\$2,495	42	54	\$18,672	\$47,005	U
CHIN MANAGEMENT CO	65	63	\$37,779	\$77,172	39	52	\$25,871	\$37,513	5	3	\$1,885	\$823	37	26	\$10,023	\$1,057	U
COLLEGE OF THE HOLY CROSS	65	36	\$85,428	\$120,772	37	32	\$45,569	\$34,838	11		\$12,048		32	12	\$27,812	\$506	U
COMMUNITY ENTERPRISES INC	65	32	\$287,085	\$327,175	53	25	\$282,253	\$40,091					15	7	\$4,832	\$0	75%
DONNELLY SERVICE GROUP INC	65	87	\$55,390	\$161,528	44	78	\$41,723	\$102,748	7	1	\$4,484	\$209	23	17	\$9,184	\$3,181	U
FSH BOYLSTON, INC.	65	80	\$112,751	\$208,257	26	54	\$45,137	\$75,301	12	5	\$10,909	\$3,297	43	56	\$56,705	\$16,907	U
GEORGE W. PRESCOTT PUBLISHING	65	72	\$82,875	\$125,354	29	52	\$25,655	\$29,354	15	8	\$18,140	\$5,648	38	27	\$39,080	\$7,476	U

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See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
HARBORLIGHTS NURSING, LLC	65	80	\$94,159	\$139,511	33	60	\$44,882	\$43,749	6	3	\$5,316	\$1,177	45	42	\$43,962	\$426	U
IKON OFFICE SOLUTIONS,INC.	65	75	\$139,934	\$194,815	26	39	\$113,411	\$51,526	6	1	\$6,660		42	46	\$19,862	\$3,355	74%
LEGGETT & PLATT INCORPORATED	65	83	\$74,556	\$172,515	44	67	\$60,426	\$92,149	4	1	\$3,170		27	28	\$10,960	\$5,810	0%
NATIONAL SECURITY PROTECTIVE	65	58	\$126,556	\$201,141	35	51	\$63,883	\$74,400	7	1	\$8,528		31	14	\$54,145	\$185	0%
NORTHEAST RELIABLE SERVICES IN	65	83	\$137,641	\$362,762	35	56	\$102,492	\$208,101	3	4	\$2,318		44	45	\$32,831	\$17,021	U
SOUTHBAY MENTAL HEALTH CTR INC	65	71	\$77,145	\$161,259	47	64	\$52,305	\$83,884	5		\$3,245		19	11	\$21,594	\$230	56%
STERLINGWEAR OF BOSTON INC	65	74	\$74,983	\$143,379	34	53	\$36,185	\$50,113	7	11	\$8,471	\$7,864	47	53	\$30,327	\$10,418	U
AMERICAN INTERNATIONAL	64	31	\$45,152	\$75,662	36	31	\$34,085	\$30,103	17		\$8,829		17	3	\$2,238	\$407	0%
BOSTON HOME INC	64	95	\$84,334	\$191,701	27	54	\$32,792	\$94,076	11	4	\$9,844	\$1,226	51	65	\$41,698	\$12,066	53%
CITY OF LEOMINSTER	64	81	\$89,928	\$290,936	50	74	\$63,615	\$193,883	8	3	\$5,230	\$1,484	14	15	\$21,083	\$5,642	U
FAIRHAVEN HEALTH SYSTEMS INC	64	104	\$45,795	\$135,465	45	87	\$37,260	\$88,809	1	1	\$311		28	27	\$8,224	\$862	0%
FRITO LAY INC	64	105	\$40,817	\$118,506	47	84	\$26,722	\$73,606	4	3	\$2,210		33	46	\$11,885	\$4,083	U
GEVITY HR LP	64	77	\$53,717	\$131,463	41	68	\$35,748	\$77,296	7	1	\$5,695		25	15	\$12,274	\$450	U
HEARTH N KETTLE OF HYANNIS INC	64	52	\$84,547	\$112,476	29	38	\$57,871	\$27,223	3	2	\$2,801	\$390	38	20	\$23,875	\$317	U
JACS OPS III INC	64	69	\$59,648	\$144,853	39	52	\$46,366	\$59,005	2	2	\$1,573		32	30	\$11,709	\$26,200	68%
MOORE TEMPORARIES INC.	64	64	\$54,960	\$92,874	41	54	\$36,803	\$37,572	7		\$6,970		23	11	\$11,188	\$341	U
N E FARM WORKERS COUNCIL INC	64	67	\$105,181	\$194,068	51	56	\$92,633	\$88,294	5		\$4,573		20	24	\$7,974	\$593	67%
NEW ENGLAND ART PUBLISHERS INC	64	38	\$94,027	\$135,763	40	34	\$59,742	\$41,737	6		\$8,263		31	9	\$26,021	\$0	0%
NORTHEAST PUBLISHING COMPANY I	64	38	\$59,919	\$108,644	31	28	\$37,685	\$48,052	9	3	\$4,908	\$187	39	13	\$17,325	\$487	70%
PRODUCTION LINE SUPPORT INC	64	86	\$70,466	\$197,914	39	76	\$57,384	\$125,660	9	3	\$4,109	\$1,054	31	36	\$8,973	\$734	U
SECCO OF PALMER INC	64	96	\$126,170	\$228,001	39	68	\$91,667	\$94,267	14	8	\$5,087	\$1,757	26	34	\$29,416	\$5,807	U
SRC WEST SPRINGFIELD, INC.	64	98	\$93,271	\$229,859	54	91	\$75,449	\$135,802	2		\$2,548		23	25	\$15,275	\$786	U
TEAM JO ANN INC	64	51	\$90,786	\$126,414	39	36	\$51,077	\$33,580	8	4	\$7,223	\$95	27	21	\$32,486	\$1,953	U
CASCADE SCHOOL SUPPLIES INC	63	54	\$58,137	\$128,830	43	53	\$44,629	\$70,061	4		\$4,166		23	11	\$9,342	\$632	U
GENTEX OPTICS INC	63	51	\$55,896	\$119,986	38	50	\$42,607	\$62,231	2		\$723		32	12	\$12,566	\$1,858	0%
GLOBE FACILITY LTD PTNSP	63	40	\$49,501	\$74,023	34	35	\$28,129	\$24,151	16	2	\$9,751		29	8	\$11,621	\$371	U
KEY PROGRAM INC THE	63	67	\$80,788	\$154,540	38	59	\$57,726	\$73,627	10	4	\$8,480		26	14	\$14,582	\$126	89%
LIKARR BUILDING SERVICES INC	63	53	\$55,774	\$102,061	29	43	\$27,593	\$45,790	4	1	\$8,583		39	19	\$19,598	\$497	U
MAR AZR FOODS INC	63	76	\$42,637	\$122,075	27	50	\$12,089	\$75,137	10	5	\$7,307	\$90	43	50	\$23,241	\$4,211	U
MING'S SUPERMARKET INC	63	75	\$63,261	\$124,831	19	35	\$9,374	\$25,971	21	28	\$34,532	\$19,996	46	47	\$19,355	\$15,603	U
NEW 579 AND BEYOND INC THE	63	56	\$59,853	\$108,431	44	46	\$51,448	\$47,531	3	1	\$694	\$335	23	18	\$7,711	\$713	U
NEW BALANCE ATHLETIC SHOE INC	63	103	\$41,028	\$139,325	33	64	\$29,043	\$91,867	2	1	\$1,285	\$2,369	36	55	\$10,700	\$4,061	83%
S & S DONUTS INC	63	47	\$50,906	\$87,033	41	40	\$30,938	\$35,936	5		\$3,997		31	20	\$15,970	\$192	U
WEST SIDE DONUTS INC	63	42	\$71,306	\$115,262	41	37	\$62,178	\$43,854	7		\$4,943		18	7	\$4,186	\$103	U
660 CORPORATION	62	33	\$57,767	\$110,078	23	24	\$11,879	\$50,462	14	3	\$10,851	\$611	41	21	\$35,036	\$1,238	U
AFFILIATED PUBLICATIONS INC	62	25	\$164,456	\$200,091	18	19	\$51,186	\$33,902	12	1	\$15,311	\$450	47	10	\$97,959	\$1,283	U
ANTHONY'S PIER 4 INC	62	63	\$87,242	\$160,985	27	47	\$39,275	\$69,744	6	10	\$6,387	\$209	39	31	\$41,580	\$3,790	U
BEAUMONT AT THE WILLOWS	62	75	\$66,084	\$152,163	34	69	\$32,232	\$82,862	3		\$387		33	19	\$33,465	\$3,217	U
BROCKTON NEIGHBORHOOD HEALTH	62	108	\$115,112	\$211,170	38	70	\$87,768	\$94,321	3		\$2,931		33	55	\$24,413	\$1,737	80%
CINTAS CORPORATION #2	62	86	\$60,590	\$128,593	37	70	\$21,584	\$65,582	1		\$68		32	30	\$38,939	\$2,421	80%
CITY OF HAVERHILL	62	78	\$140,968	\$274,179	47	73	\$128,004	\$111,464	6	1	\$5,680		13	4	\$7,284	\$21,747	90%
EARLE LERNER	62	94	\$95,166	\$264,516	46	81	\$85,855	\$137,438	2	2	\$2,806		21	28	\$6,505	\$31,911	U
EASTERN COMPANY INC	62	72	\$115,322	\$224,539	29	46	\$41,164	\$96,444	12	8	\$9,383	\$2,794	47	45	\$64,775	\$9,979	U
GENTLE COMMUNICATIONS LLC	62	81	\$92,135	\$182,605	40	56	\$76,898	\$87,986	1	1	\$1,021		27	30	\$14,216	\$2,484	0%
HEALTHALLIANCE HOSPITALS INC	62	101	\$86,195	\$240,346	43	87	\$76,389	\$152,844	5	1	\$4,388		21	27	\$5,418	\$1,307	75%
JIMINY PEAK INC	62	33	\$52,178	\$83,747	36	29	\$20,647	\$25,336	10	2	\$7,608	\$5	23	8	\$23,923	\$6,228	U
KFORCE FLEXIBLE SOLUTIONS LLC	62	73	\$100,521	\$147,371	50	61	\$72,073	\$46,106	13		\$7,075		35	19	\$21,372	\$744	U
LIFELINE SYSTEMS INC	62	79	\$99,012	\$200,499	36	67	\$82,868	\$100,391	8		\$11,584		27	22	\$4,560	\$1,096	80%
MOTEL 6 OPERATING LP	62	64	\$56,946	\$138,705	46	60	\$42,935	\$79,644	4	1	\$3,707		20	8	\$10,304	\$2,116	0%
NORTHERN ESSEX COMMUNITY COLLE	62	62	\$85,876	\$146,292	50	56	\$76,237	\$60,016	7	1	\$7,203		10	10	\$2,435	\$401	U
PETSMART INC	62	27	\$81,470	\$103,570	35	19	\$54,856	\$21,669	9		\$12,042		26	10	\$14,573	\$432	U
SIMMONS COLLEGE CORP	62	28	\$117,682	\$152,191	27	26	\$94,549	\$33,728	12		\$10,706		31	4	\$12,426	\$781	U
STONEHAM MEDICAL INVESTORS LP	62	73	\$90,182	\$120,866	24	44	\$27,939	\$25,861	7		\$4,461		41	42	\$57,782	\$4,823	60%
SYNQOR INC	62	86	\$75,325	\$181,196	35	70	\$46,130	\$103,648	3	3	\$1,575		35	35	\$27,620	\$2,223	U
TERRIS LITTLE PUMKINS II INC	62	68	\$95,220	\$197,617	45	61	\$76,449	\$101,262	5		\$3,197		28	23	\$15,573	\$1,135	U
US LABORATORY CORP	62	80	\$68,435	\$152,922	39	67	\$50,581	\$84,138	8	1	\$7,877		20	16	\$9,976	\$350	0%
VISITING NURSE ASSOC OF	62	71	\$102,459	\$179,190	42	61	\$81,334	\$74,415	4	2	\$3,203		25	21	\$17,921	\$2,315	U
AMERICAN LINEN SUPPLY CO	61	55	\$101,721	\$176,603	31	45	\$38,195	\$66,552	4	1	\$2,378		36	20	\$61,148	\$8,330	85%
ASHMONT HILL LLC	61	83	\$100,947	\$218,225	39	70	\$78,409	\$115,876	4	1	\$1,391		36	43	\$21,148	\$1,402	0%
CHRISTOPHER HOUSE INC	61	104	\$95,106	\$212,057	39	72	\$70,152	\$113,253	1	1	\$504		27	39	\$24,450	\$3,698	63%

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
CONSUMER AUTO PARTS INC	61	39	\$80,869	\$116,638	39	27	\$62,130	\$33,430	7	1	\$4,802	\$935	29	18	\$13,937	\$1,404	75%
DESIGNS INC	61	75	\$86,080	\$170,332	31	53	\$62,275	\$71,457	10	5	\$8,728	\$5,448	31	29	\$15,078	\$7,347	0%
EASTERN IMAGES INVESTORS LTD	61	56	\$110,950	\$194,075	35	44	\$65,378	\$79,146	6	1	\$4,706		31	18	\$40,866	\$3,979	U
EASTERN STATES EXPOSITION	61	48	\$60,538	\$94,934	43	40	\$37,339	\$33,149	5	1	\$2,581		17	7	\$20,618	\$1,246	U
EASTON HEALTH GROUP, LLC	61	94	\$42,201	\$103,879	39	70	\$28,830	\$53,359	5	8	\$3,097	\$1,210	35	51	\$10,275	\$7,109	U
EVER CARE CORPORATION	61	57	\$78,098	\$132,163	38	48	\$68,160	\$50,436	6	4	\$2,076	\$1,298	27	13	\$7,862	\$2,330	U
J MORRISSEY & COMPANY INC	61	79	\$75,121	\$139,547	48	77	\$52,554	\$64,426	8		\$7,066		11	3	\$15,500	\$0	U
MADISON SECURITY GROUP, INC.	61	34	\$137,059	\$149,095	34	23	\$54,681	\$11,608	4	2	\$1,764		33	13	\$80,614	\$428	U
MASS EXTERIORS INC	61	44	\$36,783	\$78,623	40	44	\$24,360	\$41,841	6		\$3,655		19	4	\$8,768	\$0	U
NORTHAMPTON HEALTHCARE ASSOCIA	61	85	\$79,789	\$227,077	39	72	\$61,272	\$146,909	4	1	\$2,092		24	16	\$16,425	\$379	U
NYT RESOURCES CORPORATION	61	58	\$102,202	\$273,043	38	54	\$79,892	\$169,353	5	1	\$4,395		37	25	\$17,915	\$1,487	U
PIANTEDOSI BAKING CO	61	96	\$81,869	\$247,287	29	60	\$40,480	\$138,673	3	6	\$1,876	\$1,177	43	63	\$39,512	\$25,568	75%
RESTAURANT ASSOCIATES INC	61	58	\$44,898	\$106,059	27	36	\$21,451	\$50,192	4	4	\$3,495	\$1,699	38	35	\$19,951	\$9,271	87%
RESTHAVEN CORP	61	74	\$100,870	\$149,740	29	58	\$62,469	\$47,675	3		\$2,305		41	36	\$36,096	\$1,195	87%
TEEN CHALLENGE MINISTRY CENTER	61	11	\$157,031	\$174,619	42	5	\$126,377	\$13,893	15	3	\$19,941	\$2,242	20	6	\$10,713	\$1,452	U
WAYCON PIZZA INC	61	62	\$65,163	\$124,627	27	43	\$17,200	\$44,916	7	2	\$5,883		36	25	\$42,079	\$14,548	U
618 MAIN CLOTHING CORP	60	39	\$53,415	\$98,890	44	32	\$32,042	\$44,977	4		\$6,663		26	13	\$14,710	\$499	U
ARBOUR INC	60	60	\$116,425	\$167,714	25	40	\$35,513	\$48,016	9		\$10,414		36	30	\$70,498	\$3,274	U
ASSOCIATED DAY CARE SERVICES O	60	95	\$188,994	\$359,829	36	73	\$154,027	\$165,979	4		\$4,195		31	37	\$30,772	\$4,857	70%
ASSVRED NURSING SERVICES INC	60	87	\$72,134	\$120,123	44	76	\$61,901	\$45,683	3	1	\$2,077	\$932	19	21	\$8,156	\$1,373	U
ATTENTIVE HOME CARE, INC.	60	57	\$60,338	\$103,642	35	52	\$32,230	\$41,219	13	4	\$7,747	\$1,985	23	11	\$20,361	\$99	U
BERKSHIRE COMMUNITY COLLEGE	60	33	\$79,251	\$95,297	36	30	\$63,352	\$15,508	17		\$13,624		15	3	\$2,275	\$538	U
BOSTON COACH CORP	60	85	\$57,757	\$168,657	40	73	\$46,045	\$109,980	3	1	\$3,265	\$467	29	25	\$8,447	\$453	79%
BOSTON SYMPHONY ORCHESTRA INC	60	37	\$63,722	\$94,505	29	24	\$26,077	\$26,959	13	2	\$10,600	\$256	29	15	\$27,046	\$3,569	U
CITY OF NORTHAMPTON	60	81	\$72,252	\$140,246	32	60	\$58,016	\$67,078	11	3	\$7,766	\$82	22	24	\$6,470	\$835	80%
CITY OF TAUNTON	60	67	\$114,998	\$238,198	45	64	\$97,589	\$115,432	7	1	\$4,995		21	12	\$12,414	\$7,768	0%
COCA COLA ENTERPRISES INC	60	77	\$51,752	\$90,165	21	43	\$13,485	\$36,151	5	1	\$4,630		39	40	\$33,637	\$2,262	U
DEB SHOPS, INC.	60	22	\$62,365	\$90,298	35	17	\$41,227	\$27,933	7		\$8,360		27	6	\$12,778	\$0	U
DENNIS-YARMOUTH REGIONAL	60	105	\$70,272	\$181,965	43	88	\$63,350	\$105,244	8	4	\$4,984	\$67	16	24	\$1,938	\$6,382	54%
GULF OIL LIMITED PARTNERSHIP	60	51	\$79,226	\$130,140	41	37	\$66,282	\$49,598	1	1	\$123		23	20	\$12,821	\$1,316	75%
HEARTLAND AUTOMOTIVE SERVICES,	60	28	\$61,722	\$85,033	35	23	\$42,840	\$23,165	6		\$5,479		26	10	\$13,402	\$146	U
KIMWELL HEALTHCARE, LLC	60	55	\$48,654	\$88,972	32	43	\$33,945	\$39,915	6	3	\$5,401	\$329	28	12	\$9,308	\$74	U
LEO P LACHANCE CENTER FOR	60	74	\$98,244	\$202,175	38	65	\$55,473	\$103,374	7		\$3,268		30	21	\$39,504	\$557	0%
MASS SOCIETY FOR PREVENTION	60	39	\$75,880	\$98,395	23	21	\$50,744	\$16,268	5	4	\$2,243	\$987	41	23	\$22,893	\$5,260	67%
MT WACHUSETT COMM COLLEGE	60	60	\$83,683	\$162,831	33	51	\$62,977	\$77,545	17	4	\$13,924	\$1,585	17	9	\$6,782	\$17	U
RED ROOF INNS INC	60	57	\$60,324	\$128,031	32	49	\$35,173	\$61,781	8	3	\$3,678	\$2,046	35	28	\$21,473	\$3,880	U
SALVATION ARMY OF MASS INC	60	45	\$100,215	\$136,537	46	36	\$77,337	\$33,622	10		\$9,536		12	19	\$13,343	\$2,700	U
419 CORPORATION	59	51	\$75,253	\$129,108	43	44	\$64,237	\$53,224	5	2	\$2,775		18	13	\$8,241	\$631	U
CATHOLIC MEMORIAL HOME INC	59	52	\$80,198	\$171,551	35	40	\$62,678	\$90,288	8	2	\$6,083	\$141	26	16	\$11,438	\$923	60%
CHRISTOS INC	59	33	\$87,449	\$117,010	36	25	\$58,897	\$29,326	6		\$4,508		25	9	\$24,044	\$235	U
COMMUNITY MANAGEMENT ASSISTANC	59	46	\$111,085	\$153,524	30	37	\$44,325	\$42,061	7	1	\$5,813		35	15	\$60,946	\$378	U
HEARTHSIDE INC	59	67	\$69,919	\$125,331	41	58	\$50,350	\$55,170	9	3	\$4,262	\$7	18	16	\$15,307	\$235	U
HENRY MODELL & CO INC	59	37	\$81,313	\$135,951	44	30	\$60,168	\$46,914	2	1	\$1,599		19	9	\$19,546	\$7,724	U
HOT TOPIC INC	59	16	\$27,469	\$36,202	22	12	\$11,835	\$8,733	9		\$7,556		34	4	\$8,078	\$0	U
L & M BARGAIN STORE INC	59	61	\$84,617	\$144,976	47	54	\$65,311	\$59,685	2		\$780		18	12	\$18,526	\$674	U
LERNER NEW YORK INC	59	35	\$21,657	\$36,317	37	31	\$15,673	\$14,575	4		\$1,624		23	5	\$4,361	\$85	U
LOWELL COMMUNITY HEALTH CENTER	59	109	\$99,190	\$300,058	43	84	\$89,532	\$198,067	1	1	\$321		22	32	\$9,338	\$2,800	72%
NATIONAL ENGINEERING SERV CORP	59	68	\$48,400	\$90,981	33	59	\$28,270	\$40,037	10	1	\$9,391		27	17	\$10,739	\$2,544	U
PIER 1 IMPORTS US INC	59	41	\$77,345	\$129,564	36	38	\$55,816	\$51,973	11	3	\$6,117	\$35	21	3	\$15,412	\$211	U
ROSCOMMON HEALTHCARE BROOK FAR	59	81	\$89,591	\$167,132	29	51	\$61,179	\$58,314	2	3	\$2,039	\$472	45	52	\$26,373	\$18,754	U
SOUTHLAND CORP THE	59	57	\$74,235	\$129,775	30	40	\$53,802	\$45,430	5	4	\$3,827	\$142	35	36	\$16,606	\$9,968	U
STAFFING NETWORK INC.	59	62	\$89,322	\$298,368	41	57	\$76,801	\$208,744	2		\$1,577		23	10	\$10,943	\$302	0%
WING MEMORIAL HOSPITAL CORP	59	74	\$94,133	\$166,804	40	65	\$78,701	\$71,580	7	4	\$4,925	\$1,027	20	19	\$10,507	\$64	75%
AGAWAM DONUT INC	58	42	\$57,379	\$78,654	41	35	\$44,892	\$20,956	7		\$9,226		17	10	\$3,261	\$319	U
ARTHUR BLANK & CO INC	58	89	\$73,735	\$196,611	30	63	\$41,092	\$108,833	9	8	\$5,836	\$2,818	40	65	\$26,807	\$11,225	75%
CARRIBEAN FOUNDATION OF B	58	46	\$194,897	\$285,118	27	37	\$56,722	\$86,099	9		\$6,684		40	19	\$131,491	\$4,122	U
CHAIR 5 RESTAURANTS LLC	58	31	\$71,739	\$124,078	27	24	\$47,186	\$52,001	9		\$6,965		32	12	\$17,588	\$339	U
COPELY HEATHCARE PARTNERSHIP	58	96	\$102,696	\$207,422	32	66	\$66,914	\$100,915	3	1	\$1,343	\$1,398	39	45	\$34,439	\$2,413	68%
CREATIVE HOST SVCS INC	58	65	\$55,153	\$114,913	29	50	\$21,731	\$53,501	6	5	\$3,132	\$459	39	38	\$30,289	\$5,800	U
FAMILY SERVICE ORGANIZATION OF	58	74	\$140,290	\$240,223	36	60	\$114,952	\$98,450	6	2	\$4,582		28	25	\$20,756	\$1,483	U

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SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
HEALTH & TENNIS CORP OF AMERIC	58	52	\$52,666	\$89,646	33	48	\$36,638	\$36,980	9		\$5,304		24	9	\$10,725	\$0	80%
LOWELL PUBLISHING COMPANY	58	36	\$78,109	\$120,493	34	24	\$57,588	\$42,371	8		\$6,011		22	13	\$14,510	\$13	U
MASS COMMERCIAL CLEANING INC	58	79	\$75,939	\$127,617	36	70	\$65,356	\$49,174	7	2	\$6,542	\$171	20	17	\$4,040	\$2,333	U
MIDDLESEX HUMAN SERVICE AGENCY	58	42	\$101,292	\$139,620	34	33	\$62,906	\$36,794	10		\$8,773		28	17	\$29,613	\$1,534	0%
REEBOK INTERNATIONAL LTD	58	59	\$49,282	\$91,981	31	48	\$26,517	\$38,361	7	1	\$3,216		28	17	\$19,550	\$4,338	0%
SPRINGFIELD COLLEGE	58	52	\$53,436	\$120,738	30	36	\$28,390	\$65,727	12	3	\$12,811		28	24	\$12,235	\$1,575	61%
T MARZETTI CO	58	55	\$58,802	\$157,781	27	40	\$31,332	\$86,605	8	3	\$6,766	\$1,891	38	28	\$20,704	\$10,484	U
TOWN OF WEST SPRINGFIELD	58	103	\$77,200	\$164,338	48	100	\$65,183	\$84,254	5	3	\$2,614	\$2,743	11	9	\$9,403	\$142	90%
WAREHAM HEALTH GROUP LLC	58	80	\$73,331	\$172,422	48	79	\$60,637	\$98,881	3		\$3,766		15	7	\$8,928	\$210	0%
WHALING CITY TRANSIT INC	58	51	\$99,420	\$148,122	30	43	\$63,046	\$48,163	17	3	\$17,257	\$177	26	11	\$19,117	\$361	U
YOUTH OPPORTUNITIES UPHELD INC	58	79	\$94,958	\$207,336	44	68	\$82,985	\$107,215	5	3	\$5,181	\$4,533	18	24	\$6,792	\$631	62%
ADCARE HOSPITAL OF WORCESTER	57	52	\$131,609	\$222,889	37	45	\$93,515	\$83,668	7	5	\$5,209	\$1,279	29	21	\$32,886	\$6,333	60%
ARAMARK SPORTS FACILITIES LLC	57	46	\$28,388	\$52,811	30	38	\$13,199	\$22,119	11	3	\$5,586	\$1,873	26	14	\$9,603	\$431	U
AVERY MANOR NURSING, LLC	57	100	\$71,497	\$166,117	32	71	\$39,479	\$92,161	3	3	\$2,045	\$56	36	50	\$29,973	\$2,403	U
CONVERTIBLE CASTLE INC.THE	57	48	\$52,282	\$95,677	22	30	\$22,225	\$34,593	11	2	\$10,217	\$994	32	21	\$19,839	\$7,808	50%
CPL GLEN RIDGE LLC	57	75	\$71,314	\$114,231	29	51	\$32,586	\$37,544	5	6	\$5,143		35	42	\$33,585	\$5,372	U
DRIVER MANAGEMENT INC	57	65	\$33,647	\$63,277	39	59	\$22,273	\$29,524	5	1	\$2,095		20	18	\$9,279	\$105	U
E.C. BARTON & COMPANY	57	38	\$94,384	\$144,334	37	34	\$63,036	\$49,798	8		\$8,669		22	5	\$22,678	\$152	U
EXPRESSLY PORTRAITS INC	57	68	\$61,551	\$130,022	44	60	\$50,758	\$66,450	2	1	\$269	\$23	19	12	\$10,524	\$1,998	U
FINISH LINE INC	57	5	\$59,296	\$61,430	39	5	\$36,864	\$2,069	11		\$9,017		23	2	\$13,415	\$65	U
GENERAL COMPUTER RESOURCES INC	57	49	\$83,300	\$120,110	20	35	\$36,355	\$30,170	9	6	\$5,795	\$663	34	18	\$41,150	\$5,977	U
LIBERTY BAKERY KITCHEN INC	57	86	\$135,216	\$254,161	33	74	\$39,433	\$109,366	13	9	\$10,601	\$2,409	40	58	\$85,182	\$7,170	U
LYNN MEDICAL INVESTORS LIMITED	57	106	\$53,047	\$135,245	40	79	\$38,083	\$79,609		1			28	47	\$14,963	\$2,589	75%
MONTACUSETT OPPORTUNITY COUNC	57	84	\$112,723	\$279,125	47	80	\$100,421	\$165,893	3	1	\$272		15	17	\$12,030	\$508	85%
MPG CORPORATION	57	47	\$73,814	\$107,758	40	39	\$52,706	\$33,743	5	1	\$3,719		21	19	\$17,389	\$201	U
NEW BEDFORD YOUNG MENS CHRISTI	57	42	\$55,233	\$96,320	30	36	\$40,122	\$40,387	11	2	\$6,262	\$397	25	13	\$8,849	\$302	U
ONPROCESS TECHNOLOGY INC.	57	61	\$68,389	\$129,249	39	54	\$52,557	\$59,305	6		\$6,962		15	15	\$8,870	\$1,556	63%
PEDIATRIC SERVICES OF AMERICA	57	85	\$81,784	\$149,119	42	72	\$68,091	\$66,580	2	1	\$1,983		20	16	\$11,709	\$755	69%
PIXLEY RICHARDS INC	57	36	\$68,660	\$116,709	32	28	\$44,016	\$42,420	6		\$4,776		25	11	\$19,868	\$5,629	U
POLAR CORPORATION	57	63	\$62,567	\$97,748	29	53	\$37,735	\$31,762	10	2	\$8,806	\$1,825	25	21	\$16,026	\$1,594	U
PRIDE INC	57	20	\$304,293	\$340,192	53	20	\$295,930	\$35,899	3		\$1,849		6	1	\$6,514	\$0	75%
RESIDENCE INN BY MARRIOTT INC	57	92	\$80,213	\$195,967	37	71	\$50,322	\$102,099	1	2	\$3,229		36	49	\$26,662	\$13,655	0%
SIMMONS AIRLINE INC	57	93	\$74,882	\$237,295	28	60	\$53,544	\$137,589	2	6	\$715	\$1,283	40	58	\$20,623	\$23,541	U
SJ BURLINGTON FOOD INC	57	86	\$59,942	\$133,113	32	65	\$19,254	\$65,484	2	6	\$2,199		37	48	\$38,489	\$7,687	U
SPRINGFIELD PARK VIEW HOSPITAL	57	96	\$83,619	\$195,389	44	86	\$74,146	\$111,135	1		\$1,017		17	17	\$8,456	\$635	U
19 VARNUM STREET OPERATING CO	56	91	\$36,741	\$87,877	32	70	\$17,894	\$49,002	7	2	\$4,112		22	32	\$14,735	\$2,134	U
AVIS RENT A CAR SYSTEM INC	56	54	\$70,071	\$330,330	17	39	\$22,928	\$46,850	1	2	\$932	\$932	44	24	\$46,210	\$212,477	83%
CHARLOTTE RUSSE INC	56	38	\$54,481	\$86,464	37	35	\$43,095	\$31,939	4		\$4,170		20	4	\$7,215	\$44	U
FALL RIVER NEWS CO INC	56	45	\$144,134	\$207,767	34	41	\$108,954	\$62,998	4	1	\$5,429	\$350	28	6	\$29,751	\$285	U
FAMILY REHABILITATION SERVICES	56	51	\$67,024	\$108,172	27	38	\$38,974	\$39,714	5		\$5,925		36	25	\$22,125	\$1,434	U
GOMEZ ENTERPRISES II LLC	56	42	\$89,486	\$163,734	34	40	\$67,260	\$72,875	8		\$7,072		26	13	\$15,154	\$1,372	U
GREATER NEW BEDFORD	56	81	\$105,213	\$204,354	28	46	\$66,574	\$97,921	7	1	\$5,392		37	47	\$33,246	\$1,220	72%
HAVEN HEALTH CENTER OF CHELSEA	56	64	\$98,581	\$152,444	27	43	\$25,880	\$51,591	5	1	\$3,850	\$321	42	48	\$68,851	\$1,951	U
HERITAGE HEALTHCARE SERVICES I	56	52	\$68,485	\$114,522	21	34	\$15,669	\$42,653	1	3	\$1,369		46	35	\$51,448	\$3,383	0%
HOLDEN NURSING HOME INC.THE	56	72	\$59,466	\$128,487	36	55	\$36,442	\$66,788	4	1	\$2,432		27	23	\$20,591	\$2,233	44%
INNSEASON MANAGEMENT, INC.	56	48	\$75,500	\$102,392	31	36	\$47,218	\$24,276	9	2	\$7,380	\$774	24	12	\$20,902	\$1,843	U
JIN RESTAURANT GROUP LLC	56	89	\$103,691	\$159,563	32	65	\$8,677	\$34,294	8	11	\$4,665	\$2,415	34	35	\$90,348	\$19,163	U
KENNEY ENTERPRISES LLC	56	75	\$61,827	\$100,044	36	65	\$46,316	\$37,797	7		\$6,243		24	14	\$9,268	\$420	U
LESLEY COLLEGE	56	18	\$59,835	\$72,186	19	18	\$18,009	\$12,033	19		\$17,290		28	2	\$24,537	\$318	0%
MASS JOB TRAINING INC	56	50	\$55,859	\$102,139	42	45	\$43,961	\$45,799	7	2	\$5,108	\$234	13	5	\$6,791	\$247	0%
NEW ENGLAND NEWSPAPERS INC	56	42	\$108,456	\$160,212	32	35	\$67,217	\$51,696	11		\$8,499		28	10	\$32,740	\$60	U
NEWBURY COMICS INC.	56	2	\$47,780	\$52,885	19	2	\$15,658	\$5,105	14		\$17,234		32		\$14,888	\$0	U
NORTH COAST SEAFOODS CORP	56	86	\$78,433	\$203,280	31	63	\$27,495	\$102,167	2		\$1,554		43	59	\$49,385	\$22,680	U
PENACOOK PLACE INC	56	98	\$61,180	\$172,781	32	68	\$51,506	\$103,395	2	4	\$149	\$3,448	30	42	\$9,525	\$4,758	U
SMITHGALL ENTERPRISES INC	56	73	\$51,537	\$149,836	37	50	\$38,244	\$95,275	1	1	\$340		27	36	\$12,952	\$3,025	U
SOCIETY OF ST VINCENT DE PAUL	56	76	\$73,210	\$137,615	37	64	\$49,863	\$62,319	4	6	\$1,702	\$859	25	30	\$21,645	\$1,227	U
SOUTHWICK CLOTHING LLC	56	87	\$65,886	\$234,530	33	65	\$49,827	\$159,657	3	4	\$2,649	\$233	30	37	\$13,410	\$8,755	92%
SUBURBAN SKILLS INC	56	58	\$45,229	\$76,389	36	52	\$28,463	\$30,975	5		\$2,245		23	14	\$14,521	\$186	U
TRUSTEES OF THE SMITH COLLEGE	56	56	\$80,549	\$145,830	40	53	\$65,411	\$65,100	12	1	\$13,138		15	7	\$2,000	\$181	75%
WILLOW STREET MED LAB	56	47	\$90,159	\$144,394	31	37	\$59,589	\$48,013	10	1	\$10,935		29	13	\$19,635	\$6,222	0%

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Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
260 EASTHAMPTON ROAD OPERATING	55	92	\$45,818	\$119,779	43	77	\$40,960	\$73,183	2	2	\$1,187		14	18	\$3,672	\$778	54%
AJILON PROFESSIONAL STAFFING L	55	40	\$47,850	\$82,129	32	34	\$30,401	\$33,871	8		\$5,454		23	7	\$11,995	\$407	U
BEACON REHABILITATION AND	55	84	\$73,982	\$125,443	33	65	\$46,245	\$35,779	4	3	\$2,067	\$44	30	37	\$25,671	\$15,638	54%
BHG PARTNERS LLC	55	42	\$38,622	\$56,152	24	34	\$11,251	\$16,755	10		\$7,071		29	9	\$20,301	\$774	U
BRIAR GROUP	55	9	\$53,225	\$64,467	12	6	\$10,935	\$11,219	11		\$8,043		41	4	\$34,247	\$23	0%
BRIDGE OF CENTRAL MASSACHUSETT	55	51	\$93,905	\$147,254	35	42	\$60,360	\$53,120	8	1	\$8,708		20	16	\$24,837	\$229	65%
COMPANION REFERRAL SERV INC	55	44	\$111,077	\$164,319	28	36	\$55,672	\$43,735	6	4	\$10,341	\$2,767	39	21	\$45,064	\$6,740	U
COURTNEYS DONUTS LLC	55	47	\$41,939	\$64,270	36	33	\$33,775	\$21,595	4	2	\$3,735	\$348	24	18	\$4,429	\$388	U
ELECTRIC DONUTS INC	55	56	\$60,045	\$90,810	39	43	\$40,889	\$30,377	2		\$2,720		18	18	\$16,436	\$388	U
FAIR VANE CORP	55	19	\$35,788	\$45,673	32	16	\$23,441	\$9,885	7		\$2,527		26	3	\$9,820	\$0	U
L & L FOOD SERVICE INC	55	24	\$55,698	\$113,386	36	22	\$33,739	\$57,688	8	1	\$7,575		16	6	\$14,384		U
LOG CABIN BANQUET THE	55	34	\$77,224	\$101,840	34	26	\$67,927	\$23,980	5		\$2,684		19	12	\$6,612	\$636	0%
MASONIC HOME INC	55	82	\$54,846	\$170,185	41	69	\$46,273	\$112,783	5	1	\$4,329		15	16	\$4,244	\$2,556	55%
NEW MASS RESTAURANT OF BOSTON	55	25	\$92,086	\$112,686	38	21	\$73,990	\$20,277	2		\$779		23	8	\$17,317	\$322	U
PAPER STORE INC.THE	55	56	\$96,129	\$159,339	41	52	\$85,082	\$62,509	5	3	\$4,669	\$402	15	9	\$6,378	\$299	U
PEOPLE ACTING IN COMMUNITY	55	48	\$73,562	\$151,035	37	41	\$58,599	\$75,827	7	1	\$6,847		23	17	\$8,116	\$1,645	67%
PETERBOROUGH OIL CO INC	55	46	\$81,901	\$136,365	31	36	\$34,756	\$53,129	3	2	\$3,634		27	13	\$43,511	\$1,335	U
PITNEY BOWES MANAGEMENT SERVIC	55	41	\$164,764	\$230,636	25	38	\$97,839	\$65,593	7		\$8,936		36	8	\$57,989	\$280	84%
QUABBIN VALLEY CONVALESCENT	55	94	\$65,273	\$144,397	40	88	\$55,962	\$78,771	4	1	\$3,288		21	20	\$6,023	\$353	59%
RADIUS WORCESTER OPERATING LLC	55	81	\$64,241	\$143,842	39	65	\$42,200	\$79,191	5		\$3,968		20	28	\$18,073	\$409	54%
SOUTH WORCESTER COUNTY ASSOC	55	40	\$209,440	\$246,945	49	32	\$206,544	\$35,749	2		\$1,609		7	9	\$1,287	\$1,756	0%
TROMBLY MOTOR COACH SERV INC	55	74	\$116,247	\$228,312	36	55	\$91,079	\$111,140	8	5	\$6,472	\$707	22	22	\$18,696	\$218	U
WINDHAM PROFESSIONALS INC	55	41	\$48,832	\$80,208	27	35	\$34,842	\$28,598	6	1	\$3,477		29	16	\$10,513	\$2,777	66%
AIRINN LLC	54	48	\$62,040	\$108,559	24	28	\$30,434	\$41,511	8	1	\$4,125	\$447	40	32	\$27,480	\$4,562	U
CASEY & HAYES INC	54	45	\$36,898	\$51,318	36	33	\$30,170	\$12,936	2	2	\$451		20	15	\$6,277	\$1,483	95%
CEC PARTNERSHIP LP	54	64	\$65,644	\$138,639	35	57	\$55,961	\$70,378	7	6	\$3,957	\$1,757	22	13	\$5,726	\$860	U
CHARTER COMMUNICATIONS HOLDING	54	74	\$40,604	\$90,999	38	68	\$28,889	\$43,976	6	4	\$4,608	\$1,207	14	5	\$7,107	\$5,212	78%
CITY OF METHUEN	54	87	\$80,618	\$220,235	39	67	\$69,589	\$138,627	5	4	\$5,194		16	22	\$5,835	\$991	0%
DONUT ENTERPRISES INC	54	51	\$100,231	\$159,827	34	31	\$69,526	\$37,186	1	4	\$156		28	26	\$30,549	\$22,410	U
DRIVE O RAMA INC	54	24	\$68,404	\$85,097	30	19	\$44,073	\$15,512	4	3	\$3,406	\$518	27	9	\$20,925	\$662	50%
GGNSC Dedham LLC	54	89	\$45,379	\$124,615	39	69	\$28,351	\$68,566	2		\$3,808		26	46	\$13,220	\$10,671	U
HALLKEEN BARAN SENIOR SVCS LLC	54	66	\$108,727	\$168,089	31	48	\$53,600	\$57,369	9	6	\$7,978	\$680	29	30	\$47,149	\$1,313	U
HARVARD STREET NEIGHBORHOOD	54	54	\$99,449	\$186,879	23	39	\$44,225	\$83,635	9	2	\$9,494		37	29	\$45,730	\$3,795	0%
LEDGEWOOD HEALTH CARE CORP	54	85	\$81,734	\$157,914	34	73	\$56,805	\$76,076	3		\$2,993		25	18	\$21,936	\$105	0%
MASSACHUSETTS CAREER DEVELOPME	54	17	\$54,744	\$73,736	49	14	\$41,068	\$18,837	4	1	\$4,497		8	2	\$9,179	\$156	U
MERRIMACK EDUCATION CENTER INC	54	29	\$82,659	\$117,997	47	23	\$80,692	\$34,652	3	1	\$1,275		9	8	\$692	\$686	79%
NORTH SHORE COMMUNITY ACTION	54	93	\$77,512	\$154,630	36	72	\$63,660	\$75,725	6		\$5,705		26	37	\$8,146	\$1,394	67%
PLYMOUTH MEDICAL INVESTORS	54	85	\$85,870	\$298,517	39	74	\$77,311	\$189,285	3	1	\$2,068		16	17	\$6,492	\$23,362	79%
QPSI MASS LLC	54	54	\$35,706	\$85,825	40	51	\$30,427	\$50,118	1		\$54		23	9	\$5,225	\$0	U
QUINSIGAMOND COMMUNITY CLGE	54	34	\$174,985	\$204,694	37	28	\$154,753	\$27,746	9	4	\$9,853	\$1,269	19	9	\$10,379	\$694	U
RADIUS MAYFLOWER OPERATING LLC	54	71	\$68,904	\$136,959	40	60	\$46,631	\$66,177	1	1	\$829		20	22	\$21,444	\$1,878	U
RJK & CO LLC	54	36	\$68,170	\$113,328	17	20	\$34,740	\$43,037	7	1	\$8,946		37	21	\$24,484	\$2,121	U
SAMOSET ST DONUTS INC	54	27	\$56,634	\$84,710	33	24	\$36,026	\$28,076	5		\$1,257		22	3	\$19,351	\$0	U
SOS CORPORATION	54	33	\$49,784	\$79,153	28	23	\$18,393	\$7,065	9		\$4,862		25	12	\$26,528	\$22,305	U
SUPER 88 MARKET 11	54	65	\$73,945	\$103,665	22	37	\$32,911	\$16,505	17	20	\$21,859	\$6,816	35	40	\$19,175	\$6,398	U
TEMPSOURCE INC	54	53	\$42,625	\$111,236	27	46	\$26,600	\$67,228	8	3	\$2,952	\$11	30	20	\$13,073	\$1,372	U
TOWN OF RANDOLPH	54	68	\$82,697	\$197,712	37	56	\$67,822	\$107,436	9	6	\$2,720	\$2,252	19	21	\$12,156	\$5,326	78%
WEST SIDE CORP	54	57	\$102,155	\$174,612	32	46	\$71,946	\$62,163	6	2	\$4,979	\$2,004	26	20	\$25,231	\$8,289	0%
WHITTIER STREET HEALTH CENTER	54	57	\$87,009	\$154,535	22	31	\$51,469	\$61,298	9	4	\$6,699	\$1,385	36	36	\$28,841	\$4,842	75%
AJAX BUILDING CLEANING CORP	53	39	\$29,159	\$58,394	25	33	\$14,390	\$22,447	9	6	\$3,743	\$1,469	28	6	\$11,026	\$5,319	U
ARMENIAN WOMENS WELFARE	53	72	\$38,239	\$101,437	31	58	\$25,751	\$58,959	3	4	\$136	\$1,267	32	28	\$12,351	\$2,972	U
BEECHWOOD INN INC	53	35	\$71,499	\$127,618	31	35	\$55,160	\$56,113	6		\$4,945		22	2	\$11,394	\$6	U
CANTON DISTRIBUTORS CPL INC	53	82	\$70,898	\$145,312	32	53	\$29,132	\$66,715	7	3	\$4,407	\$1,177	42	54	\$37,360	\$6,522	U
CDG MANAGEMENT LLC	53	21	\$50,554	\$61,149	37	19	\$33,526	\$10,595	13	1	\$8,186		10	1	\$8,842		U
D C S SERVICE INC	53	57	\$64,537	\$117,701	22	37	\$8,642	\$45,740	5	5	\$4,443	\$737	40	36	\$51,452	\$6,687	U
EBLENS INC	53	44	\$50,791	\$84,327	34	39	\$35,507	\$33,218	8	2	\$8,071		19	12	\$7,214	\$318	U
FUJI FOOD PRODUCTS, INC	53	72	\$32,985	\$87,815	38	64	\$14,698	\$52,611	2	2	\$2,027	\$211	26	27	\$16,260	\$2,009	U
GEM GROUP INC	53	92	\$97,157	\$289,939	34	79	\$59,447	\$186,999	3	5	\$1,972		36	36	\$35,738	\$5,784	69%
GERIATRIC AUTH OF HOLYOKE	53	84	\$85,040	\$166,444	36	68	\$73,424	\$80,396	3	2	\$1,196	\$338	22	24	\$10,420	\$669	53%
HIGHLANDS MEDICAL INVESTORS,LL	53	83	\$47,469	\$146,959	38	76	\$39,028	\$99,109	4		\$3,144		17	11	\$5,298	\$380	0%

Appendix 2  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Matched Files  
SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
JHDS ASSOC LLC	53	40	\$83,534	\$140,704	17	30	\$14,547	\$47,596	9	3	\$10,601		40	27	\$58,385	\$9,575	U
JORDANS FURNITURE INC.	53	60	\$62,129	\$101,575	33	43	\$43,920	\$37,429	4	1	\$4,721		26	27	\$13,489	\$2,017	70%
MANUFACTURERS LIFE INSURANCE	53	43	\$54,323	\$158,911	26	25	\$18,519	\$32,504	7	3	\$4,589	\$556	29	22	\$31,215	\$71,529	U
MAPJ MANAGEMENT	53	27	\$56,923	\$68,023	30	22	\$41,978	\$10,962	6		\$2,393		26	7	\$12,552	\$138	U
MASS PUBLIC INTEREST RESEARCH	53	6	\$52,678	\$53,783	30	4	\$42,685	\$1,104					25	2	\$9,994	\$0	U
MASSACHUSETTS MUTUAL LIFE INS	53	92	\$52,586	\$174,717	44	87	\$49,178	\$120,574	1	3	\$660		14	13	\$2,747	\$1,558	80%
MILLENNIUM PARTNERS SPORTS CLU	53	28	\$54,280	\$93,458	22	24	\$30,323	\$38,483	6		\$7,088		38	11	\$16,869	\$696	U
MORRISON HEALTH CARE INC	53	50	\$40,613	\$70,997	33	37	\$31,657	\$29,155	11	3	\$7,828		12	16	\$1,129	\$1,229	0%
NYPRO INC	53	91	\$95,171	\$245,568	35	76	\$57,470	\$147,554	2	1	\$1,507		29	42	\$36,195	\$2,843	67%
OMNI HOTELS MGMT CORPORATION	53	65	\$47,781	\$108,310	23	46	\$17,197	\$56,398	9	3	\$4,469	\$2,039	34	35	\$26,115	\$2,092	92%
PACIFIC BOSTON HOLDINGS CORP	53	69	\$90,366	\$173,577	25	46	\$31,970	\$80,066	3	4	\$3,651		36	37	\$54,745	\$3,145	75%
RETAILERS SECURITY & INVESTIGA	53	24	\$65,163	\$77,330	31	21	\$47,132	\$12,109	13		\$9,795		21	6	\$8,236	\$58	U
ROUTE 13 DONUTS INC	53	49	\$48,402	\$81,190	34	35	\$30,859	\$31,729	3	1	\$2,316		22	26	\$15,226	\$1,060	U
SAGE DINING SERVICES INC	53	60	\$152,441	\$238,906	28	40	\$54,330	\$78,931	6	7	\$4,055	\$993	27	23	\$94,056	\$6,540	50%
SAINT FRANCIS HOME	53	72	\$57,694	\$156,512	31	58	\$45,410	\$97,394	9		\$6,213		20	29	\$6,071	\$1,424	0%
SUPER 88 MARKET INC	53	65	\$66,025	\$124,677	20	37	\$22,620	\$30,050	15	24	\$20,493	\$10,207	34	38	\$22,912	\$18,395	U
TOWN OF AMHERST	53	78	\$65,173	\$141,150	40	73	\$58,529	\$75,586	7		\$4,979		12	18	\$1,665	\$391	80%
TRANSPRO LLC	53	79	\$50,382	\$138,653	37	69	\$35,444	\$84,286	5	5	\$3,874	\$1,177	20	22	\$11,065	\$2,808	U
WALDEN BOOK CO INC	53	29	\$77,838	\$107,436	33	26	\$54,017	\$28,531	5		\$3,881		20	3	\$19,940	\$1,066	U
WILBRAHAM MEDICAL INVESTERORS	53	90	\$66,770	\$169,487	42	79	\$60,121	\$101,768	2	1	\$982		16	23	\$5,667	\$949	U
WJD ENTERPRISES INC	53	37	\$54,159	\$78,717	37	35	\$42,095	\$24,558	6	1	\$4,650		14	3	\$7,414	\$0	U
ADIE-CONWAY INC	52	50	\$49,654	\$82,932	38	41	\$36,743	\$33,240	4	3	\$1,036	\$38	15	6	\$11,875		U
BAY PATH AT DUXBURY NURSING &	52	76	\$122,158	\$192,843	33	54	\$53,271	\$60,892	2		\$571		31	38	\$68,315	\$9,794	0%
BOSTON SAFE DEPOSIT & TRUST CO	52	60	\$62,797	\$99,172	19	40	\$30,796	\$35,259	7	1	\$10,119		32	26	\$21,882	\$1,115	U
BURTONS GRILL LLC	52	36	\$105,349	\$353,880	23	32	\$68,519	\$247,794	9		\$13,078		26	9	\$23,752	\$737	U
CHELMSFORD HOTEL COMPANY	52	51	\$64,624	\$123,124	33	45	\$57,161	\$58,323	2	2	\$361		22	10	\$7,101	\$177	U
COMMONWEALTH LIMOUSINE SERV IN	52	50	\$89,668	\$144,024	28	42	\$42,956	\$51,098	4		\$4,223		30	19	\$42,489	\$3,257	U
COMMUNITY ACTION PROGRAMS INTE	52	94	\$137,781	\$316,850	37	80	\$80,870	\$171,082	6	3	\$5,379	\$1,519	28	39	\$51,532	\$6,469	85%
EMERSON HOSPITAL INC	52	70	\$59,630	\$131,326	37	59	\$51,873	\$68,756	5		\$3,662		14	18	\$4,095	\$2,939	80%
FUJI RESTAURANT CORP	52	54	\$60,550	\$130,379	20	33	\$11,371	\$49,934	12	13	\$11,185	\$8,057	35	27	\$37,993	\$11,839	U
HARDROCK CAFE INTERNATIONAL IN	52	15	\$65,404	\$81,101	35	15	\$51,187	\$15,696	6		\$4,104		14	2	\$10,113	\$0	
INVESTORS BANK & TRUST CO	52	23	\$35,270	\$79,475	19	16	\$8,038	\$42,977	13		\$15,247		27	11	\$11,986	\$1,227	0%
IRON MOUNTAIN RECORDS MANAGEME	52	70	\$39,147	\$127,845	32	52	\$32,165	\$68,340	2	3	\$1,699	\$1,358	23	23	\$5,283	\$19,000	82%
JESSICA DONUTS INC	52	39	\$39,357	\$61,591	37	35	\$29,174	\$22,155	4		\$3,388		16	4	\$6,795	\$80	U
JML CARE CENTER, INC.	52	76	\$71,947	\$146,264	38	63	\$67,527	\$73,598	2		\$1,401		20	23	\$3,019	\$720	73%
JOSEPH M SMITH COMMUNITY HEALT	52	64	\$74,118	\$129,993	30	44	\$36,904	\$52,763	7	4	\$5,756	\$1,780	36	39	\$31,458	\$1,331	U
LARONGA BAKERY INC	52	39	\$75,326	\$137,709	29	30	\$49,488	\$58,245	4		\$3,560		29	23	\$22,277	\$4,138	U
LBK TRANSPORTATION CO INC	52	43	\$98,821	\$183,519	33	36	\$72,206	\$83,337	9	1	\$10,718	\$101	23	18	\$15,897	\$1,261	U
MARTIGNETTI CORPORATION	52	33	\$83,433	\$102,094	25	31	\$19,343	\$18,217	7	1	\$8,266		26	2	\$55,824	\$443	70%
MAXIM HEALTHCARE SERVICES INC	52	74	\$34,568	\$76,019	42	60	\$28,142	\$37,590	3	3	\$4,901	\$2,454	13	20	\$1,525	\$1,408	U
MENTOR MANAGEMENT INC	52	46	\$57,707	\$106,983	24	37	\$35,567	\$48,983	8		\$8,768		29	15	\$13,373	\$293	U
NGCC INC	52	63	\$81,596	\$172,917	34	43	\$73,411	\$85,526	4	3	\$3,099	\$341	22	26	\$5,086	\$5,454	60%
ROCKLAND HEALTH GROUP LLC	52	72	\$38,786	\$74,198	35	48	\$17,178	\$32,832	5		\$1,109		29	41	\$20,499	\$2,581	U
ST VINCENTS HOME	52	45	\$69,687	\$115,866	27	31	\$52,866	\$43,592	3	3	\$4,378		28	20	\$12,442	\$2,587	70%
STAR EMPLOYMENT SERVICES INC	52	62	\$55,930	\$86,832	33	51	\$33,017	\$30,402	7	2	\$5,056	\$202	26	28	\$17,857	\$298	U
STEVE & BARRYS UNIVERSITY SPOR	52	23	\$54,902	\$65,676	37	17	\$46,045	\$10,660	5	2	\$4,188		17	5	\$4,668	\$114	U
TURNING POINT INC	52	64	\$55,913	\$104,832	28	46	\$31,013	\$47,179	2	1	\$150		30	30	\$24,751	\$1,740	75%
UNITED CEREBRAL PALSY	52	62	\$84,219	\$157,447	28	53	\$51,423	\$55,519	5	4	\$4,771	\$1,162	32	34	\$28,025	\$16,547	U
VICTORY PROGRAMS INC	52	52	\$82,171	\$136,382	31	37	\$62,348	\$52,190	3	1	\$3,082		28	24	\$16,741	\$2,022	90%
WILLIAM J. COMPANY LLC	52	43	\$44,727	\$96,796	43	43	\$33,636	\$52,069	6		\$4,896		9		\$6,195	\$0	U
AMHERST PELHAM REGIONAL SCHOOL	51	70	\$25,465	\$54,060	36	68	\$18,812	\$28,595	10		\$4,855		9	3	\$1,798	\$0	0%

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	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
CAPE COD ALCHLSM INTRVNTN &	51	33	\$112,910	\$193,372	35	26	\$98,058	\$79,203	8	2	\$5,948	\$336	16	10	\$8,904	\$924	70%
CAPE COD CHILD DEVELOPMENT	51	99	\$183,420	\$313,538	38	80	\$88,940	\$129,275	1	3	\$348		21	34	\$94,132	\$842	65%
CITY OF PEABODY TRES OFFICE	51	81	\$87,036	\$124,540	33	58	\$74,314	\$37,107	4	1	\$3,600		23	28	\$9,122	\$397	91%
CLUB DEMONSTRATION SERVICES IN	51	37	\$129,119	\$166,888	34	28	\$90,764	\$32,373	9	2	\$6,827	\$170	19	14	\$31,528	\$5,226	U
COMMUNITY CONNECTIONS INC	51	56	\$54,447	\$110,080	37	43	\$49,388	\$55,416	3	2	\$2,839		14	15	\$2,219	\$217	0%
COMPLETE CLEANING CO INC	51	74	\$68,251	\$175,526	30	65	\$25,158	\$99,273	1	1	\$1,362		42	56	\$41,731	\$8,003	U
COOPERATIVE FOR HUMAN SERVICES	51	45	\$62,735	\$113,725	26	29	\$33,638	\$46,256	5	3	\$4,370	\$1,122	30	22	\$24,727	\$3,612	U
CROSSMARK INC	51	43	\$61,661	\$102,526	28	33	\$40,258	\$38,546	13	4	\$8,286	\$765	22	13	\$13,118	\$1,553	U
DONNA M QUINLAN	51	30	\$52,877	\$63,929	25	24	\$20,658	\$10,988	8		\$2,709		21	9	\$29,510	\$63	U
DONOVAN SERVICES INC	51	35	\$61,990	\$102,799	29	27	\$44,583	\$40,153	1	2	\$313		28	7	\$17,094	\$656	50%
DOUBLE N INC	51	25	\$33,815	\$65,439	29	20	\$24,084	\$31,408	6		\$3,401		23	11	\$6,330	\$216	U
FALMOUTH HOSPITAL ASSOCIATION	51	88	\$78,703	\$177,453	34	78	\$68,351	\$96,291	3	2	\$1,167	\$1,011	22	24	\$9,185	\$1,448	U
GOODWILL INDUSTRIES OF	51	32	\$82,553	\$112,069	40	28	\$72,639	\$28,731	3	1	\$1,472	\$177	14	7	\$8,442	\$607	U
GROSSVENOR PARK NURSING CENTER	51	91	\$50,190	\$139,003	33	76	\$39,262	\$85,432	3	2	\$1,303	\$338	25	33	\$9,625	\$3,043	0%
H T P INC	51	59	\$46,826	\$116,163	23	40	\$27,548	\$64,840	5	5	\$1,179	\$1,759	36	33	\$18,099	\$2,737	0%
HARVARD CLUB OF BOSTON	51	44	\$174,196	\$213,332	27	30	\$156,496	\$33,995	6	1	\$4,710		34	25	\$12,990	\$5,141	0%
ITALIAN HOME FOR CHILDREN	51	60	\$71,731	\$131,240	28	48	\$39,180	\$59,384	7		\$7,227		24	21	\$25,323	\$125	U
JKKL, LLC	51	41	\$87,254	\$156,574	35	37	\$73,376	\$67,145	5		\$3,977		17	8	\$9,901	\$2,175	U
KAYEM FOODS INC	51	82	\$38,257	\$95,564	18	43	\$7,608	\$51,154	7	9	\$3,240	\$2,625	34	49	\$27,409	\$3,527	89%
LANDD CORPORATION	51	33	\$40,533	\$73,816	36	27	\$30,054	\$31,922	4		\$3,586		18	15	\$6,893	\$1,361	U
LIBERTY SECURITY SERVICE INC	51	22	\$66,027	\$79,946	28	15	\$40,407	\$12,562	9	5	\$6,011	\$1,358	25	4	\$19,609	\$0	U
LUTHERAN HOME OF WORCESTER INC	51	70	\$66,534	\$153,483	33	61	\$53,820	\$84,465	6	3	\$5,430	\$6	21	24	\$7,283	\$2,478	U
MIDDLE EAST RESTAURANT INC	51	30	\$104,546	\$159,303	12	21	\$16,396	\$36,820	11	1	\$14,704	\$1,243	43	23	\$73,451	\$16,694	U
MUSEUM OF SCIENCE	51	17	\$77,158	\$85,550	20	14	\$34,999	\$7,969	14	1	\$13,697		26	3	\$28,462	\$423	75%
N E AUDIO INC	51	67	\$51,423	\$101,612	30	47	\$39,318	\$47,550	3	2	\$2,329	\$932	23	29	\$9,776	\$1,707	80%
NEW ENGLAND LONG-TERM CARE INC	51	62	\$64,028	\$187,592	38	53	\$57,658	\$120,641	5	1	\$1,345	\$139	21	29	\$5,025	\$2,785	52%
NEW ENGLAND PET CENTERS INC	51	28	\$70,701	\$110,785	28	23	\$56,166	\$39,984	7		\$7,170		21	7	\$7,365	\$100	U
SALVATION ARMY THE	51	29	\$58,714	\$75,415	35	26	\$39,581	\$16,143	8		\$9,091		16	5	\$10,042	\$558	U
SEVEN HILLS FAMILY SERVICES IN	51	63	\$23,094	\$36,436	27	43	\$11,548	\$12,657	9	1	\$5,359		23	27	\$6,186	\$685	U
SPENCER GIFTS LLC	51	7	\$42,353	\$49,410	20	6	\$16,299	\$7,057	13		\$6,722		25	1	\$19,332	\$0	U
SURGE RESOURCES INC	51	36	\$58,755	\$90,798	23	29	\$45,653	\$30,181	5	2	\$3,563		27	7	\$9,539	\$1,862	U
TORI FOODS INC	51	45	\$52,799	\$123,411	42	42	\$37,509	\$69,938	3	1	\$3,041		14	9	\$12,249	\$673	U
TRITON TECHNOLOGIES INC	51	32	\$87,029	\$109,263	41	27	\$78,807	\$21,598	1	1	\$1,022		13	10	\$7,201	\$635	U
ADAMS AND ASSOC.NEVADA	50	65	\$43,202	\$94,773	31	40	\$31,992	\$49,575	5	3	\$2,825	\$598	23	29	\$8,385	\$1,397	75%
ALTERNATIVE SUPPORTS INC	50	50	\$47,331	\$69,882	31	41	\$22,786	\$22,486	2		\$1,850		24	15	\$22,695	\$65	U
ARAMARK SERVICES INC	50	42	\$26,802	\$48,163	30	38	\$16,540	\$21,350	10		\$6,170		15	8	\$4,092	\$11	0%
AVNET MICROTECHNOLOGIES INC	50	100	\$77,726	\$235,455	40	81	\$72,885	\$146,857	1	3	\$642		15	28	\$4,199	\$10,872	80%
BATTERY ENGINEERING INC	50	110	\$57,823	\$237,177	26	72	\$30,087	\$163,472	1	4	\$605		31	54	\$27,130	\$15,882	0%
BJS SERVICE CO	50	27	\$29,126	\$42,176	16	20	\$9,426	\$11,462	3	1	\$977	\$780	38	10	\$18,723	\$809	U
BREAD MAKERS LTD	50	22	\$64,209	\$73,088	29	18	\$47,346	\$8,299	8	1	\$6,619		19	9	\$10,244	\$580	U
CHRISTYS OF CAPE COD LLC	50	31	\$68,249	\$114,590	33	24	\$57,651	\$39,627	3	2	\$2,048		25	18	\$8,550	\$6,714	U
CONLIN HEALTH CARE REGISTRY I	50	55	\$77,295	\$122,207	26	42	\$37,334	\$35,383	8	2	\$7,881		33	31	\$32,080	\$9,529	U
DUFFICY ENTERPRISES INC	50	48	\$160,576	\$221,558	34	45	\$77,022	\$60,782	8	1	\$8,864		20	10	\$74,690	\$200	U
HARVEY INDUSTRIES INC	50	63	\$43,123	\$126,795	32	57	\$31,822	\$69,656	6	3	\$5,416	\$3,437	20	14	\$5,885	\$10,580	84%
HUB DONUTS INC	50	54	\$59,533	\$88,244	25	39	\$41,298	\$21,311	6	4	\$2,880	\$2,384	30	28	\$15,355	\$5,016	U
JORDAN HOSPITAL INC	50	110	\$51,375	\$140,929	39	91	\$49,219	\$81,797	2	5	\$621	\$3,148	18	34	\$1,534	\$4,609	86%
LYNNWAY ENTERPRISES INC	50	25	\$51,285	\$106,594	23	18	\$31,412	\$19,946	8	1	\$9,479	\$1,131	24	7	\$10,394	\$34,231	U
MASS REGIONAL COMM COLLEGE	50	30	\$44,142	\$73,381	33	28	\$29,442	\$27,531	9	1	\$8,840	\$233	15	5	\$5,861	\$1,476	U
NEW BEDFORD JEWISH	50	56	\$90,485	\$307,149	28	46	\$65,111	\$114,819	6	2	\$5,150	\$308	23	11	\$20,225	\$101,537	U
ODD FELLOWS HOME OF	50	55	\$62,172	\$125,153	29	46	\$52,396	\$61,466	5		\$5,673		22	21	\$4,103	\$1,515	U
OFFICE MAX INC	50	39	\$75,883	\$128,188	35	34	\$59,785	\$51,934	2		\$3,744		19	7	\$12,354	\$371	71%
SOUPER SALAD HIGH STREET INC	50	83	\$74,426	\$165,989	29	62	\$40,499	\$86,381	1	1	\$1,177		29	43	\$32,750	\$5,181	U
STANLEY STREET TREATMENT AND	50	45	\$78,015	\$129,013	27	32	\$40,542	\$48,821	8	2	\$4,937	\$2,101	24	18	\$32,535	\$77	74%
TOTAL TECHNICAL SERVICES INC	50	30	\$74,166	\$101,026	23	21	\$43,010	\$24,277	11	5	\$6,519	\$2,039	26	14	\$24,637	\$544	0%
WALTHAM CENTRAL SQ TAXI	50	54	\$172,400	\$253,981	39	46	\$146,740	\$77,019	3	4	\$1,851	\$2,101	18	12	\$23,808	\$2,462	U
WINSTON BROTHERS INC	50	58	\$45,834	\$86,906	28	44	\$31,289	\$38,992	2	1	\$1,346	\$299	28	27	\$13,199	\$1,781	U
Total	228,586	206,269	\$ 310,531,426	\$ 539,298,598	135,433	164,934	\$ 202,810,233	\$ 213,240,548	25,603	6,814	\$ 21,190,720	\$ 1,531,587	105,970	72,467	\$ 86,530,472	\$ 13,995,038	

NOTES:

Appendix 2  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Matched Files  
SFY 2007  
See notes at end.

Employer (1)	All Programs				MassHealth (3)				Commonwealth Care (5)				Free Care/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	

1. Employers aggregated on Federal Employer Identification Number (FEIN) as reported to the MA Departement of Revenue on required quarterly wage reports.
2. Total Employees represents a unique or unduplicated count of workers reported by an employer. The sum of MassHealth, CommCare and UCP/Free Care Employees will not sum to Total Employees. Employees with dependents or non-working spouses who received care, but who did not personally receive care themselves, are counted towards the number of employees with an employee cost of zero.
3. MassHealth Costs includes all service claims and capitation payments for services provided to employee or dependents. Costs exclude state agency services for which federal reimbursement is sought; managed care contract adjudication payments; and hospital supplemental payments.
4. UCP/Free Care costs reflect the hospital charges adjusted by the projected HFY2007 hospital specific cost to charge ratio. Excludes medical hardship, Emergency Department Bad Debt and Partial Free Care.
5. Commonwealth Care costs reflect the net state cost of capitation payments after deducting the member share of the premium.
6. Estimated employer percent contribution is based on MassHealth Premium assistance program data; U = Unable to determine percent contribution



## Appendix 3

**Employers with Fifty or More Employees Who Used Publicly Subsidized Health Care, State FY06  
DOR Wage Match Data**

Appendix 3  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Wage Match Data  
SFY 2006  
See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
S&S CREDIT CO INC	4,833	2,951	\$7,960,717	\$11,506,544	2,952	2,321	\$5,273,841	\$3,192,895	2,387	1,060	\$2,686,876	\$352,932	100%
WAL MART ASSOCIATES INC	4,277	4,176	\$6,645,908	\$12,103,648	2,617	3,303	\$4,855,184	\$5,123,307	2,159	1,498	\$1,790,724	\$334,432	70%
LABOR READY NORTHEAST INC	3,645	774	\$5,268,167	\$5,633,958	2,282	611	\$3,388,254	\$347,820	1,814	275	\$1,879,913	\$17,970	66%
COMMONWEALTH OF MASSACHUSETTS	3,324	3,220	\$5,315,230	\$7,951,911	2,047	2,504	\$4,080,081	\$2,507,781	1,590	1,133	\$1,235,149	\$128,901	90%
MAY DEPARTMENT STORES CO THE	2,751	1,982	\$3,442,608	\$5,027,391	1,663	1,519	\$2,221,351	\$1,455,576	1,408	773	\$1,221,257	\$129,207	67%
HOME DEPOT USA INC	1,847	1,635	\$2,694,735	\$4,244,137	1,027	1,257	\$1,683,006	\$1,383,463	988	609	\$1,011,729	\$165,939	82%
FRIENDLY ICE CREAM CORP	1,773	1,223	\$2,392,234	\$3,828,747	1,137	961	\$1,746,994	\$1,348,033	822	419	\$645,240	\$88,480	80%
DEMOULAS SUPERMARKETS INC	1,759	1,167	\$2,681,071	\$4,154,148	1,184	926	\$2,020,167	\$1,402,893	791	468	\$660,904	\$70,184	85%
UNICCO SERVICE CO INC	1,721	2,083	\$1,838,110	\$3,978,283	863	1,521	\$877,729	\$1,965,780	1,254	1,306	\$960,381	\$174,393	78%
TARGET CORPORATION	1,708	1,517	\$2,307,265	\$3,699,321	1,065	1,218	\$1,427,156	\$1,307,140	835	520	\$880,109	\$84,916	U
ADECCO CS INC	1,683	1,412	\$1,559,965	\$2,585,802	996	1,163	\$964,483	\$977,071	849	433	\$595,483	\$48,765	U
CITY OF BOSTON	1,665	1,631	\$1,972,361	\$3,220,988	890	1,273	\$1,109,834	\$1,151,509	1,037	683	\$862,526	\$97,118	90%
VEDIOR NORTH AMERICA LLC	1,656	1,484	\$1,231,369	\$2,009,817	987	1,202	\$778,254	\$743,750	878	554	\$453,115	\$34,698	U
SHAWS SUPERMARKET IN	1,243	992	\$906,957	\$1,389,566	840	770	\$646,258	\$443,967	477	305	\$260,699	\$38,642	98%
PAPA GINO'S INC.	1,238	830	\$1,230,964	\$1,800,990	759	622	\$837,191	\$531,435	601	326	\$393,773	\$38,590	73%
UNITED PARCEL SERVICE INC	1,142	755	\$829,376	\$1,294,232	642	657	\$513,919	\$449,461	588	176	\$315,457	\$15,395	100%
GENERAL HOSPITAL CORP THE	1,135	1,345	\$1,446,827	\$2,946,971	552	915	\$733,049	\$1,357,416	773	777	\$713,778	\$142,728	91%
POMERANTZ PPS LLC	1,120	925	\$913,281	\$1,530,327	685	772	\$560,878	\$577,951	566	306	\$352,402	\$39,095	U
SEARS ROEBUCK & CO	1,094	736	\$1,381,078	\$2,036,993	690	571	\$934,598	\$608,070	528	285	\$446,479	\$47,845	70%
WALGREEN EASTERN CO INC	1,071	840	\$1,578,498	\$2,564,193	662	689	\$1,098,995	\$924,760	551	322	\$479,503	\$60,936	U
CUMBERLAND FARMS INC	1,052	836	\$1,333,451	\$2,189,996	673	679	\$950,821	\$814,358	485	277	\$382,630	\$42,187	79%
DIAMOND STAFFING INC	988	764	\$822,987	\$1,272,570	555	608	\$451,305	\$425,451	580	316	\$371,683	\$24,132	U
KELLY SERVICES INC	972	868	\$998,705	\$1,657,922	580	721	\$619,820	\$626,067	493	253	\$378,885	\$33,149	0%
ANDOVER SERVICES INC	944	755	\$871,569	\$1,424,728	557	624	\$546,478	\$529,162	499	254	\$325,091	\$23,996	U
ATLANTIC TEMPORARIES INC	895	795	\$871,695	\$1,443,926	557	677	\$543,056	\$542,173	406	179	\$328,639	\$30,058	U
99 WEST INC	886	661	\$1,184,450	\$2,026,698	478	544	\$765,726	\$783,099	499	209	\$418,724	\$59,149	U
GAP INC THE	879	607	\$873,696	\$1,424,227	566	479	\$673,398	\$527,060	420	221	\$200,298	\$23,471	84%
FAMILY DOLLAR STORES OF	841	669	\$966,840	\$1,543,582	560	562	\$687,660	\$547,995	382	209	\$279,180	\$28,747	U
KOHL'S DEPARTMENT STORES INC	807	784	\$999,655	\$1,706,446	576	653	\$834,282	\$663,654	320	240	\$165,373	\$43,137	82%
WENDYS OLD FASHIONED HAMBURGER	769	607	\$722,527	\$1,143,599	473	444	\$488,057	\$393,804	401	290	\$234,470	\$27,268	U
MCDONALDS RESTAURANT OF	764	529	\$610,392	\$944,398	514	417	\$453,457	\$295,700	323	188	\$156,935	\$38,306	U
BANK OF AMERICA NT & SA	760	945	\$924,324	\$1,906,682	443	663	\$670,708	\$934,072	450	461	\$253,617	\$48,286	U
CITY OF SPRINGFIELD	759	836	\$1,280,987	\$2,519,004	542	734	\$1,048,643	\$1,220,212	289	182	\$232,344	\$17,806	77%
K MART CORPORATION	748	543	\$906,545	\$1,539,105	485	434	\$632,406	\$596,384	338	168	\$274,139	\$36,177	69%
HEALTHBRIDGE MANAGEMENT INC	742	1,155	\$868,272	\$1,979,181	523	933	\$654,096	\$1,028,674	317	414	\$214,176	\$82,234	U
TJX COMPANIES INC	719	551	\$949,154	\$1,468,088	480	437	\$723,206	\$435,346	321	226	\$225,948	\$83,588	91%
DEBBIES STAFFING SERVICES INC	707	629	\$735,366	\$1,328,933	438	512	\$434,766	\$551,097	394	265	\$300,600	\$42,470	U
WHOLE FOODS MARKET GROUP, INC.	699	711	\$923,843	\$1,705,233	330	460	\$412,251	\$634,497	484	427	\$511,592	\$146,892	82%
BRIGHAM & WOMENS HOSPITAL INC	694	805	\$871,851	\$1,585,461	339	565	\$409,987	\$636,614	476	439	\$461,864	\$76,996	90%
JANITRONICS INC	694	730	\$1,251,792	\$2,532,335	347	575	\$647,140	\$1,223,585	506	423	\$604,652	\$56,959	78%
BRINKER INTERNATIONAL PAYROLL	667	418	\$792,457	\$1,211,535	383	331	\$511,786	\$388,133	339	143	\$280,670	\$30,944	80%
VENCOR NURSING CENTERS EAST LL	652	993	\$507,790	\$1,141,072	427	765	\$379,534	\$583,712	320	413	\$128,256	\$49,570	82%
BROOKS PHARMACY INC	643	456	\$990,828	\$1,539,950	420	388	\$693,793	\$540,776	282	126	\$297,035	\$8,346	75%
BIG Y FOODS INC	631	487	\$955,482	\$1,496,416	436	396	\$782,466	\$516,270	248	138	\$173,016	\$24,664	90%
MACYS EAST INC	629	548	\$572,850	\$877,935	369	401	\$355,537	\$258,932	337	229	\$217,313	\$46,152	U
LEGAL SEA FOODS INC	622	474	\$789,575	\$1,239,422	268	334	\$418,987	\$414,325	427	273	\$370,588	\$35,521	65%
SEURITAS SECURITY SERVICES USA	621	424	\$1,048,208	\$1,581,968	250	298	\$501,005	\$455,289	435	211	\$547,203	\$78,471	75%
BERTUCCIS RESTAURANT CORP	620	399	\$803,275	\$1,350,308	305	288	\$487,933	\$429,277	389	207	\$315,342	\$117,755	68%
APPLEBEES NORTHEAST INC	615	437	\$761,932	\$1,579,482	351	353	\$462,160	\$806,771	325	129	\$299,772	\$10,778	77%

Appendix 3  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Wage Match Data  
SFY 2006  
See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
BETH ISRAEL DEACONESS MEDICAL	614	692	\$936,985	\$1,539,408	311	476	\$520,867	\$551,940	414	380	\$416,118	\$50,483	86%
ISS CLEANING SERVICES GROUP IN	613	735	\$969,742	\$1,870,612	292	467	\$510,959	\$808,626	481	529	\$458,782	\$92,244	100%
PRICE CHOPPER OPERATING CO	608	474	\$763,476	\$1,185,447	382	367	\$476,949	\$363,378	289	163	\$286,528	\$58,593	76%
PROFESSIONAL STAFFING GROUP IN	599	354	\$619,037	\$851,521	306	276	\$328,987	\$218,208	358	123	\$290,049	\$14,276	19%
COLLEY MCCOY MA CO	592	426	\$650,156	\$1,050,341	369	345	\$431,029	\$381,787	306	168	\$219,126	\$18,399	78%
ADVANCE PROCESSING SYSTEMS, LL	588	451	\$490,643	\$799,773	355	372	\$321,637	\$287,886	317	163	\$169,006	\$21,245	U
STARWOOD LODGING CORPORATION	587	710	\$704,643	\$1,605,761	301	481	\$361,722	\$693,829	394	418	\$342,920	\$207,289	86%
UNUM LIFE INSURANCE COMPANY OF	580	449	\$3,524,695	\$4,010,576	444	349	\$3,100,021	\$413,671	235	179	\$424,673	\$72,210	U
AMERADA HESS CORP	560	433	\$641,776	\$1,053,287	338	343	\$424,480	\$394,884	298	165	\$217,296	\$16,627	U
ELDERCARE RESOURCES CORP	544	767	\$812,020	\$1,740,098	361	607	\$606,446	\$905,907	257	284	\$205,574	\$22,172	65%
MARSHALLS OF MA INC	542	401	\$751,971	\$1,137,224	354	316	\$563,552	\$316,131	251	148	\$188,419	\$69,122	80%
LOWES HOME CENTERS INC	537	462	\$838,051	\$1,190,535	303	362	\$519,684	\$321,468	286	175	\$318,367	\$31,016	80%
STORE 24 COMPANIES INC THE	536	386	\$762,958	\$1,069,781	273	268	\$426,863	\$253,281	310	168	\$336,095	\$53,543	75%
RELIABLE TEMPS INC	533	363	\$336,006	\$521,414	341	322	\$226,505	\$183,552	240	69	\$109,502	\$1,856	U
UNITED PERSONNEL SERVICES INC	518	425	\$348,372	\$550,563	342	368	\$241,322	\$196,393	214	92	\$107,050	\$5,798	7%
WATERMARK DONUT COMPANY	516	397	\$578,300	\$921,071	230	266	\$316,984	\$315,260	382	290	\$261,316	\$27,511	U
CONCORD BUYING	511	419	\$673,705	\$1,052,651	353	359	\$462,342	\$365,827	213	124	\$211,363	\$13,119	82%
BJ'S WHOLESALE CLUB INC	501	498	\$592,771	\$978,516	321	403	\$433,991	\$301,555	233	180	\$158,780	\$84,190	88%
WESTSTAFF INC.	497	378	\$362,336	\$607,159	312	311	\$212,094	\$229,825	240	114	\$150,242	\$14,998	U
CHRISTMAS TREE SHOPS INC	496	366	\$678,805	\$1,024,931	351	321	\$529,668	\$329,622	199	103	\$149,137	\$16,504	82%
VINFEN CORPORATION	495	595	\$883,451	\$1,379,631	237	398	\$359,730	\$440,265	370	408	\$523,721	\$55,914	76%
J C PENNEY COMPANY	485	420	\$574,146	\$1,080,657	327	372	\$470,682	\$502,814	196	90	\$103,464	\$3,697	69%
SDH SERVICES EAST LLC	482	487	\$707,075	\$1,269,403	254	350	\$382,659	\$462,225	308	265	\$324,416	\$100,103	U
ABP ACQUISITION HOLDINGS CORP	479	393	\$533,267	\$918,347	184	237	\$161,777	\$334,445	391	302	\$371,490	\$50,635	U
SDH EDUCATION EAST LLC	476	467	\$903,444	\$1,556,246	288	365	\$567,629	\$573,008	273	225	\$335,816	\$79,794	U
ALLIED BARTON SECURITY SVCS LL	475	323	\$559,309	\$817,343	209	191	\$258,766	\$227,970	328	192	\$300,544	\$30,064	U
PRESIDENT AND FELLOWS OF HARVA	475	364	\$630,063	\$1,029,413	213	269	\$340,765	\$359,693	305	146	\$289,298	\$39,657	86%
UNO RESTAURANTS INC	474	362	\$588,990	\$933,547	257	284	\$347,309	\$325,860	262	134	\$241,681	\$18,697	97%
ROCHE BROS SUPERMARKETS INC	473	371	\$889,637	\$1,379,893	243	261	\$507,120	\$406,937	301	207	\$382,517	\$83,320	99%
RGIS INVENTORY SPECIALISTS	472	387	\$737,559	\$949,194	322	335	\$380,117	\$209,850	213	107	\$357,441	\$1,785	U
VICTORIAS SECRET STORES LLC	471	196	\$317,011	\$413,732	271	144	\$210,983	\$93,908	244	70	\$106,028	\$2,812	U
BEST BUY STORES LP	469	242	\$549,938	\$726,471	241	173	\$362,346	\$166,009	266	88	\$187,592	\$10,525	U
COMPASS TWO, LLC	464	400	\$821,443	\$1,310,342	260	310	\$499,922	\$472,596	288	181	\$321,521	\$16,303	U
GMRI INC	460	364	\$574,515	\$956,464	267	300	\$428,510	\$356,681	231	102	\$146,005	\$25,268	54%
HEALTHCARE SERVICES GROUP INC	452	389	\$517,735	\$957,107	232	298	\$262,250	\$369,940	305	197	\$255,485	\$69,431	12%
A & M SPECIAL PURCHASING INC	450	400	\$617,547	\$990,202	294	321	\$479,805	\$360,125	213	131	\$137,742	\$12,530	U
EMPLOYMENT 2000 CORP	441	368	\$373,000	\$557,179	275	309	\$272,577	\$174,392	230	146	\$100,423	\$9,788	U
GENESIS CONSOLIDATED SVCS INC	439	490	\$528,434	\$922,033	239	350	\$373,197	\$360,531	254	235	\$155,236	\$33,068	72%
BOSTON MEDICAL CENTER CORP	433	548	\$481,036	\$1,061,573	202	359	\$267,743	\$545,465	295	301	\$213,294	\$35,071	94%
BURGER KING CORP	430	345	\$745,792	\$1,135,557	231	236	\$403,725	\$369,113	280	202	\$342,068	\$20,652	76%
UMASS MEMORIAL MEDICAL CENTER	426	590	\$588,320	\$1,142,478	265	464	\$445,340	\$537,573	197	183	\$142,980	\$16,585	88%
HRB EASTERN ENTERPRISES INC	424	482	\$339,193	\$587,260	299	404	\$243,863	\$233,701	158	113	\$95,330	\$14,366	U
DOLLAR TREE STORES INC	421	303	\$538,060	\$817,976	303	265	\$469,542	\$273,361	160	80	\$68,518	\$6,555	U
CITIZEN'S BANK OF MASS	420	477	\$407,617	\$815,475	234	341	\$292,003	\$382,849	257	256	\$115,614	\$25,009	U
EXPRESS SERVICES INC	406	348	\$302,345	\$495,230	228	273	\$197,107	\$180,322	219	112	\$105,238	\$12,562	U
JUDGE ROTENBERG EDUCATIONAL	405	328	\$443,150	\$674,814	211	254	\$249,558	\$219,002	250	144	\$193,591	\$12,662	95%
STAPLES THE OFFICE SUPERSTORE	402	237	\$521,193	\$732,316	238	187	\$340,411	\$201,001	214	83	\$180,783	\$10,121	68%
BEVERLY CALIFORNIA CORP	398	669	\$414,921	\$984,189	253	472	\$308,442	\$472,083	212	331	\$106,479	\$97,185	U
PREFERRED LABOR LLC	397	105	\$370,082	\$469,167	269	85	\$248,989	\$93,457	175	37	\$121,093	\$5,628	U

Appendix 3  
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DOR Wage Match Data  
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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
CHILDRENS HOSPITAL CORP THE	394	462	\$514,561	\$1,150,516	202	311	\$310,424	\$574,239	258	265	\$204,138	\$61,716	90%
TRUSTEES OF BOSTON UNIVERSITY	393	244	\$462,765	\$775,593	163	177	\$244,305	\$281,725	271	118	\$218,460	\$31,103	75%
MARATHON TEMPS TYNGSBORO INC	390	332	\$281,711	\$565,830	235	266	\$162,662	\$276,701	193	97	\$119,049	\$7,418	U
RETAIL VENTURES SERVICES INC	389	308	\$462,143	\$757,874	240	238	\$331,383	\$278,835	206	136	\$130,760	\$16,897	U
BAYSTATE MEDICAL CENTER INC	387	624	\$689,326	\$1,578,975	316	555	\$598,700	\$879,301	108	127	\$90,626	\$10,348	81%
MAX TAYLOR	386	119	\$510,584	\$539,844	211	90	\$256,694	\$27,725	238	61	\$253,891	\$1,534	U
BACK BAY RESTAURANT GROUP INC	385	252	\$360,007	\$558,247	157	185	\$140,773	\$180,601	266	116	\$219,234	\$17,639	77%
FIRST STUDENT TRANSPORTATION L	383	645	\$656,735	\$1,653,636	245	483	\$464,416	\$873,120	209	306	\$192,319	\$123,780	U
TOYS R US INC	383	366	\$407,514	\$729,300	270	314	\$311,586	\$314,777	141	75	\$95,927	\$7,010	84%
DEPENDABLE BUSINESS ALTERNATIV	375	195	\$327,220	\$440,226	214	164	\$226,333	\$111,763	190	48	\$100,887	\$1,244	U
SUMMIT SERVICES GROUP INC	374	331	\$380,175	\$644,821	202	256	\$203,178	\$225,295	234	158	\$176,998	\$39,350	U
BENCHMARK ASSISTED LIVING LLC	373	457	\$470,272	\$914,108	234	360	\$344,999	\$420,415	202	191	\$125,273	\$23,421	U
JERSEY TEMPORARIES INC	364	386	\$375,710	\$648,822	236	323	\$208,881	\$251,803	162	107	\$166,829	\$21,309	U
STARBUCKS CORPORATION	361	165	\$370,006	\$520,271	195	127	\$241,076	\$147,465	205	57	\$128,930	\$2,800	72%
BANKBOSTON, NA	361	505	\$65,909	\$119,396	226	374	\$43,897	\$50,646	164	163	\$22,012	\$2,841	81%
BICKFORDS FAMILY RESTAURANTS I	357	240	\$555,280	\$827,556	213	172	\$369,924	\$252,734	186	93	\$185,356	\$19,542	65%
MICRO TECH CONSULTANTS INC	355	410	\$289,758	\$519,699	212	325	\$142,194	\$212,312	190	169	\$147,564	\$17,629	73%
TANDY CORPORATION	353	167	\$470,365	\$690,431	178	127	\$286,890	\$205,746	209	69	\$183,474	\$14,320	73%
CHILDRENS DISCOVERY CENTERS	353	447	\$439,392	\$878,953	255	377	\$351,831	\$432,036	126	102	\$87,561	\$7,525	55%
SPHERION ATLANTIC WORKFORCE LL	352	249	\$277,929	\$420,212	224	213	\$214,170	\$141,309	158	52	\$63,759	\$974	U
OS RESTAURANT SERVICES INC	348	238	\$320,034	\$526,366	160	169	\$207,904	\$181,686	217	102	\$112,130	\$24,646	U
S&S STAFFING, LLC	342	276	\$251,758	\$368,742	214	214	\$160,374	\$108,874	161	104	\$91,384	\$8,110	U
RIVERSIDE PARK ENTERPRISES INC	342	150	\$285,765	\$393,286	259	134	\$211,169	\$106,227	97	35	\$74,596	\$1,293	U
DOBBS TEMPORARY SERVICES INC	340	213	\$348,818	\$487,257	188	168	\$213,441	\$133,554	191	81	\$135,377	\$4,885	U
NORTHEAST TEMPS INC	339	76	\$453,106	\$481,162	219	59	\$301,130	\$27,916	165	24	\$151,976	\$141	U
BAY COVE HUMAN SERVICES INC	337	275	\$873,926	\$1,158,554	194	197	\$686,752	\$255,035	204	155	\$187,174	\$29,593	75%
SALVATION ARMY OF MASS THE	337	187	\$651,942	\$785,746	252	153	\$472,830	\$123,031	113	60	\$179,112	\$10,773	92%
STAR PERSONNEL INC	334	181	\$329,642	\$423,026	167	139	\$182,874	\$89,320	203	66	\$146,768	\$4,064	U
CITY OF CAMBRIDGE	332	186	\$693,763	\$884,037	161	145	\$263,503	\$181,615	203	73	\$430,260	\$8,660	88%
STATE STREET RETIREE SERVICES	329	342	\$293,028	\$434,739	162	234	\$168,304	\$100,130	186	134	\$124,724	\$41,580	U
VERITUDE LLC	328	319	\$293,221	\$529,865	208	279	\$181,390	\$223,036	150	68	\$111,831	\$13,609	0%
ACTION FOR BOSTON COMMUNITY	327	542	\$596,958	\$1,387,905	192	411	\$377,383	\$737,997	198	253	\$219,575	\$52,951	95%
SUN HEALTH SPECIALTY SERVICES	327	451	\$365,852	\$863,289	219	378	\$283,250	\$488,424	155	138	\$82,602	\$9,014	57%
MASSACHUSETTS HEALTH CARE SVC	327	429	\$425,959	\$825,804	243	373	\$362,961	\$393,404	134	125	\$62,998	\$6,441	42%
AMERICAN CLEANING CO INC	325	393	\$165,426	\$362,332	163	275	\$86,040	\$187,440	224	219	\$79,386	\$9,466	78%
APCOA INC	319	323	\$439,684	\$973,780	101	216	\$182,681	\$481,011	269	216	\$257,003	\$53,085	68%
SOUTHCOAST HOSPITALS GROUP INC	319	457	\$360,483	\$830,290	225	380	\$293,419	\$463,442	123	122	\$67,064	\$6,365	87%
QUALITY STAFFING INC	314	131	\$243,966	\$311,381	193	110	\$173,743	\$67,359	149	31	\$70,223	\$56	U
SUNRISE ASSISTED LIVING MGMT I	312	388	\$415,925	\$761,898	162	268	\$222,169	\$318,183	215	229	\$193,756	\$27,790	76%
GREATER BOSTON YOUNG MENS	311	277	\$547,662	\$912,288	174	214	\$316,869	\$347,516	194	136	\$230,793	\$17,110	81%
SOVEREIGN BANK	311	388	\$439,342	\$917,327	196	288	\$355,696	\$465,060	162	182	\$83,646	\$12,925	78%
SAVVY STAFFING SOLUTIONS INC	310	202	\$168,109	\$224,229	202	154	\$111,403	\$51,936	133	72	\$56,706	\$4,183	U
KINNEY SYSTEMS INC	308	293	\$356,365	\$663,600	98	186	\$108,540	\$231,395	262	217	\$247,825	\$75,840	65%
888 CONSULTING GROUP INC	308	271	\$357,698	\$543,499	186	219	\$161,030	\$158,442	150	82	\$196,668	\$27,359	U
CITY OF WORCESTER	306	443	\$556,742	\$1,135,532	229	395	\$448,135	\$569,923	123	119	\$108,606	\$8,867	90%
MEDICAL RESOURCES HOME HEALTH	302	370	\$483,781	\$918,216	188	307	\$320,385	\$423,820	156	131	\$163,396	\$10,615	54%
AM PM CLEANING CORP	300	321	\$237,559	\$466,514	148	237	\$121,727	\$211,209	203	176	\$115,833	\$17,745	U
CHARMING SHOPS	300	221	\$336,253	\$505,086	192	172	\$256,251	\$154,766	137	70	\$80,002	\$14,067	71%
AUTOZONERS INC	299	202	\$494,360	\$683,476	152	147	\$301,058	\$175,660	188	90	\$193,302	\$13,456	57%

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
MAY INSTITUTE INC	299	301	\$494,597	\$871,638	181	227	\$378,594	\$334,647	154	135	\$116,004	\$42,394	81%
KFC US PROPERTIES INC	298	201	\$363,036	\$591,331	164	143	\$209,899	\$224,667	181	110	\$153,138	\$3,628	U
COMMAND TEMPORARY SERVICES INC	296	30	\$658,754	\$672,856	181	20	\$384,658	\$13,727	168	15	\$274,096	\$375	U
PAYLESS SHOESOURCE	295	285	\$398,911	\$883,594	183	223	\$293,454	\$476,235	147	101	\$105,457	\$8,448	61%
MHC SERVICES LLC	294	187	\$353,367	\$534,070	200	136	\$244,885	\$172,627	140	99	\$108,482	\$8,075	74%
CAMBECE LAW OFFICE P C	289	176	\$306,833	\$404,779	176	140	\$223,174	\$96,370	141	55	\$83,660	\$1,576	50%
T G I FRIDAYS INC	287	205	\$811,717	\$1,085,496	156	150	\$248,625	\$263,560	160	79	\$563,092	\$10,219	32%
BOSTON PUBLIC HEALTH COMMISSIO	286	124	\$867,186	\$987,313	192	94	\$681,028	\$113,633	169	65	\$186,158	\$6,494	90%
BUGABOO CREEK HOLDINGS INC	284	184	\$409,415	\$573,295	147	153	\$195,487	\$155,482	161	59	\$213,927	\$8,399	U
BROCKTON AREA MULTI-SERVICES I	280	368	\$376,108	\$796,140	161	268	\$256,003	\$382,916	169	174	\$120,105	\$37,116	85%
ONSITE ENERGY & MANAGEMENT INC	277	267	\$151,771	\$277,174	176	225	\$96,416	\$118,607	130	80	\$55,356	\$6,795	U
BOSTON BREAD LLC	272	204	\$363,408	\$481,629	144	149	\$228,256	\$104,228	171	104	\$135,152	\$13,992	U
ROYAL INSTITUTIONAL SERVICES I	271	269	\$382,689	\$716,576	120	185	\$171,261	\$296,599	226	196	\$211,428	\$37,288	70%
INTERCITY HMKRS SERVICE INC	270	262	\$372,230	\$647,442	149	206	\$194,472	\$249,198	154	104	\$177,758	\$26,013	U
BOSTON-WYMAN INC	269	174	\$389,134	\$618,910	158	126	\$307,550	\$199,294	147	94	\$81,584	\$30,481	0%
BATH & BODY WORKS INC	265	146	\$184,918	\$233,031	171	112	\$126,624	\$42,932	118	46	\$58,294	\$5,181	U
ADVANTAGE STAFFING ASSOCIATES	261	152	\$207,702	\$300,637	158	133	\$99,820	\$92,877	125	30	\$107,882	\$58	U
PINE ST INN INC	260	90	\$974,692	\$1,081,503	172	62	\$812,331	\$99,500	157	50	\$162,361	\$7,312	92%
DIRECTORY DISTRIBUTING	260	291	\$217,046	\$334,034	187	253	\$147,669	\$111,203	94	82	\$69,378	\$5,785	U
PROTOCOL COMMUNICATIONS INC	259	131	\$452,954	\$577,185	165	108	\$332,723	\$121,528	125	40	\$120,231	\$2,702	U
RYDER STUDENT TRANSPORTATION	259	442	\$587,151	\$1,286,640	197	375	\$459,446	\$683,692	104	149	\$127,706	\$15,797	80%
ABP HOLDINGS INC	258	258	\$53,554	\$82,477	104	161	\$20,753	\$26,687	192	159	\$32,801	\$2,236	U
NORTHEASTERN UNIVERSITY	256	124	\$256,547	\$368,159	111	90	\$132,227	\$96,407	171	69	\$124,320	\$15,205	70%
DRAKE PETROLEUM CO INC	256	184	\$263,652	\$405,161	164	149	\$198,978	\$132,567	119	59	\$64,673	\$8,942	U
DOUBLETREE MANAGEMENT,INC.	255	320	\$183,438	\$365,104	124	218	\$96,174	\$156,535	170	189	\$87,264	\$25,131	U
H C WATSON CORP	255	175	\$264,115	\$424,895	131	137	\$119,706	\$120,558	151	67	\$144,410	\$40,222	U
BED BATH & BEYOND INC	255	193	\$332,846	\$520,881	158	162	\$248,720	\$172,099	132	60	\$84,126	\$15,936	66%
OLD NAVY, LLC	255	183	\$253,871	\$389,822	173	159	\$181,828	\$129,227	100	41	\$72,043	\$6,724	U
TRUSTEES OF BOSTON COLLEGE	252	159	\$374,488	\$545,086	131	106	\$237,130	\$162,511	152	81	\$137,358	\$8,087	85%
HEBREW REHABILITATION CENTER	252	306	\$396,885	\$769,657	133	224	\$196,003	\$352,961	171	172	\$200,882	\$19,811	80%
DAVIS COMPANIES INC THE	252	297	\$239,881	\$544,694	156	243	\$165,676	\$294,479	130	109	\$74,206	\$10,334	0%
FEDEX GROUND	250	140	\$191,109	\$297,471	151	113	\$130,813	\$97,015	128	48	\$60,295	\$9,347	U
WORK INC	250	92	\$806,402	\$900,020	172	68	\$698,265	\$73,070	104	46	\$108,137	\$20,547	85%
ATLANTICARE MED. CTR.	249	329	\$344,156	\$715,901	160	273	\$259,964	\$365,695	120	104	\$84,192	\$6,050	84%
LAIDLAW TRANSIT INC	249	371	\$291,209	\$739,023	175	304	\$243,463	\$432,086	103	131	\$47,746	\$15,728	80%
MASS BAY TRANSPORTATION	248	282	\$399,907	\$913,416	110	184	\$285,855	\$499,879	168	145	\$114,052	\$13,629	U
ABERCROMBIE & FITCH STORES INC	247	46	\$176,826	\$198,710	135	37	\$123,328	\$21,850	126	9	\$53,499	\$34	U
SONDOCATT INVESTMENTS LLC	247	127	\$290,085	\$427,887	161	97	\$205,117	\$135,713	100	34	\$84,968	\$2,089	U
VICTORY DISTRIBUTORS INC	246	146	\$398,608	\$636,026	163	117	\$295,854	\$224,595	114	51	\$102,754	\$12,824	82%
CONSOLIDATED STORES INTL CORP	246	230	\$315,489	\$629,299	169	201	\$262,940	\$310,326	107	75	\$52,549	\$3,484	U
GREATER LYNN MENTAL HEALTH AND	244	248	\$553,606	\$743,739	152	176	\$465,385	\$183,158	126	129	\$88,221	\$6,974	93%
G2 SECURE STAFF INC	243	210	\$311,918	\$464,069	101	140	\$109,697	\$137,139	179	120	\$202,221	\$15,012	U
KINNEY SHOE CORP	243	106	\$309,249	\$422,046	149	84	\$205,563	\$111,892	134	47	\$103,686	\$905	U
HOST INTERNATIONAL INC	242	193	\$319,777	\$523,641	112	122	\$135,828	\$186,382	166	112	\$183,949	\$17,482	64%
HURLEY OF AMERICA LLC	242	316	\$279,014	\$558,398	129	216	\$135,240	\$249,955	178	225	\$143,775	\$29,429	78%
DEPARTMENT OF VETERANS AFFAIRS	242	261	\$773,658	\$1,074,284	129	178	\$434,862	\$277,623	137	120	\$338,795	\$23,004	75%
PERSONAL GROUP OF AMERICAN INC	240	179	\$179,249	\$278,676	137	150	\$111,929	\$97,081	130	53	\$67,321	\$2,346	U
JUSTICE RESOURCE INSTITUTE	240	209	\$325,557	\$512,643	137	172	\$167,960	\$173,364	141	99	\$157,597	\$13,722	83%
SEVEN HILLS FOUNDATION INC	240	324	\$259,800	\$538,982	159	262	\$215,801	\$269,271	112	116	\$43,998	\$9,911	88%

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
NORTHEAST SECURITY INC	239	150	\$425,989	\$562,180	85	71	\$167,465	\$113,785	184	116	\$258,523	\$22,406	U
CITY OF BROCKTON	238	329	\$306,608	\$723,065	174	282	\$249,908	\$387,418	97	106	\$56,700	\$29,039	80%
NEW ENGLAND CONFECTIONERY CO	237	265	\$530,442	\$1,056,069	93	185	\$199,102	\$398,904	194	181	\$331,339	\$126,723	65%
OCB RESTAURANT CO	237	160	\$361,047	\$498,338	135	106	\$190,888	\$125,654	135	87	\$170,159	\$11,637	U
QUALITY TEMPS INC	237	165	\$190,258	\$264,864	147	133	\$118,910	\$72,188	109	53	\$71,348	\$2,418	U
APPLESEED PERSONNEL SERVICE IN	236	161	\$226,275	\$337,557	157	143	\$141,682	\$108,438	99	37	\$84,593	\$2,843	U
NATIONAL WHOLESALE LIQUIDATORS	235	220	\$278,052	\$465,516	140	166	\$173,624	\$176,393	141	125	\$104,428	\$11,071	U
NORTH READING LYNNFIELD TAXI I	234	309	\$475,082	\$997,376	180	273	\$351,373	\$513,840	89	76	\$123,709	\$8,454	50%
EASTERN BUILDING SERVICE CORP	233	277	\$313,645	\$686,473	129	225	\$149,057	\$341,681	153	143	\$164,588	\$31,147	78%
CITY OF NEW BEDFORD	233	293	\$211,569	\$436,721	166	245	\$192,578	\$219,721	92	84	\$18,991	\$5,431	100%
AGE INSTITUTE OF MASSACHUSETTS	233	351	\$305,507	\$744,559	168	310	\$241,744	\$432,856	95	99	\$63,763	\$6,197	U
AMERICAN BUILDING MNTNCE CO	232	248	\$260,077	\$565,441	109	187	\$99,722	\$285,241	171	154	\$160,355	\$20,123	81%
ANODYNE HOMEMAKER SERVICES	232	276	\$309,773	\$492,994	134	212	\$178,701	\$177,456	138	127	\$131,072	\$5,765	U
ARBRO CORP	232	301	\$299,211	\$667,180	163	240	\$221,890	\$352,822	91	93	\$77,321	\$15,147	U
PRRC INC	232	160	\$183,609	\$268,198	170	137	\$159,410	\$83,892	85	43	\$24,199	\$697	92%
HELPING HANDS CO INC	231	253	\$363,944	\$526,045	108	186	\$103,388	\$140,275	163	130	\$260,556	\$21,826	15%
NEWTON HOSPITALITY	231	54	\$211,585	\$224,633	121	39	\$127,837	\$12,504	147	28	\$83,747	\$544	U
AMERICARE HEALTH SERVICES INC	231	273	\$247,054	\$409,707	123	213	\$113,530	\$152,674	155	140	\$133,524	\$9,979	22%
GLOBE AIRPORT SECURITY SERVICE	229	197	\$180,155	\$322,707	91	126	\$94,247	\$123,514	170	111	\$85,908	\$19,039	0%
NEW ENGLAND MEDICAL CENTER	229	302	\$247,668	\$489,240	126	225	\$144,365	\$207,127	142	145	\$103,303	\$34,445	86%
NBC DISTRIBUTORS INC # 896	229	366	\$119,872	\$468,820	128	261	\$74,088	\$270,501	148	205	\$45,784	\$78,447	U
OLD COLONY Y M C A	229	162	\$343,250	\$481,535	131	124	\$234,301	\$132,982	126	69	\$108,948	\$5,303	75%
OLSTEN STAFFING SERVICES CORP	227	200	\$180,292	\$277,880	138	171	\$121,423	\$93,945	104	43	\$58,869	\$3,643	U
STAFFING NOW INC	227	209	\$196,161	\$307,363	148	184	\$143,978	\$110,613	87	32	\$52,183	\$589	U
CITY OF FALL RIVER	227	251	\$263,661	\$534,373	154	209	\$235,468	\$267,210	95	72	\$28,193	\$3,502	75%
MORGAN MEMORIAL GOODWILL	225	107	\$608,314	\$730,122	140	68	\$489,233	\$68,782	126	64	\$119,080	\$53,026	75%
TACO BELL OF AMERICA INC	224	164	\$292,915	\$521,487	162	139	\$205,393	\$224,052	94	54	\$87,522	\$4,520	U
F L ROBERTS & CO INC	221	118	\$203,128	\$285,974	132	91	\$132,022	\$78,729	106	39	\$71,106	\$4,116	58%
ENGINEERING MGMNT SUPPORT INC	217	300	\$149,892	\$408,699	148	248	\$113,212	\$202,380	90	77	\$36,680	\$56,427	U
POTPOURRI COLLECTION ACQUISITI	217	234	\$203,500	\$405,800	149	194	\$163,211	\$199,138	94	87	\$40,289	\$3,162	63%
S.D. STAFFING, LLC	216	229	\$99,823	\$242,358	149	192	\$77,392	\$123,531	90	60	\$22,431	\$19,004	U
DIMOCK COMMUNITY FOUNDATION IN	215	240	\$501,531	\$848,231	111	163	\$326,288	\$325,965	161	166	\$175,243	\$20,736	68%
D R WHITE COMPUTER SERVS INC	215	24	\$164,431	\$179,446	166	11	\$140,060	\$14,662	55	14	\$24,371	\$353	U
BRIGHT HORIZONS CHILDRENS	214	229	\$369,754	\$631,687	130	165	\$234,291	\$228,241	124	118	\$135,463	\$33,692	69%
HARVARD VANGUARD MEDICAL	213	333	\$231,939	\$568,088	145	268	\$188,353	\$322,209	96	117	\$43,586	\$13,940	81%
BLOCKBUSTER INC	212	110	\$259,415	\$338,870	122	78	\$171,829	\$76,656	117	47	\$87,586	\$2,800	U
PILGRIM PARKING INC	210	189	\$171,268	\$363,324	80	138	\$68,222	\$162,130	170	131	\$103,046	\$29,926	85%
CITY OF LOWELL	210	279	\$248,684	\$595,243	152	241	\$219,441	\$344,311	69	54	\$29,243	\$2,249	75%
CENTER FOR HUMAN DEVELOPMENT I	210	224	\$494,536	\$737,354	168	207	\$467,814	\$230,281	67	47	\$26,722	\$12,536	88%
PRIDE CONVENIENCE INC	208	199	\$171,888	\$304,200	144	183	\$128,992	\$123,757	68	20	\$42,896	\$8,556	U
BOSTON MARKET CORPORATION	207	127	\$294,783	\$404,370	108	83	\$142,672	\$99,998	130	73	\$152,111	\$9,589	72%
MARRIOTT PAYROLL SERVICES, INC	206	276	\$601,153	\$925,687	91	170	\$263,455	\$293,702	151	170	\$337,698	\$30,832	82%
CHILDRENS PLACE RETAIL STORES	206	159	\$251,325	\$468,893	154	148	\$208,081	\$215,815	81	34	\$43,243	\$1,754	U
VPNE PARKING SOLUTIONS, LLC	205	95	\$241,608	\$580,130	74	57	\$96,267	\$331,866	154	66	\$145,341	\$6,656	U
CATHOLIC CHARITIES ARCHDIOCESE	205	223	\$392,151	\$667,220	128	163	\$271,133	\$272,329	111	106	\$121,018	\$2,740	77%
NATIONAL AMUSEMENTS INC	204	96	\$326,708	\$599,206	118	87	\$208,610	\$272,477	101	27	\$118,098	\$21	U
LEOPOLDSTADT INC	204	318	\$264,292	\$452,471	126	248	\$151,476	\$176,066	119	146	\$112,816	\$12,113	0%
BOSTON CONCESSIONS GROUP INC	203	139	\$218,659	\$312,626	115	101	\$129,890	\$77,323	108	71	\$88,770	\$16,643	U
PEOPLES HERITAGE SAVINGS BANK	203	287	\$257,959	\$560,775	144	231	\$229,195	\$290,427	68	71	\$28,764	\$12,389	70%

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
EXPRESS TEMPS INC	201	138	\$106,068	\$178,221	116	103	\$67,236	\$59,766	115	58	\$38,832	\$12,387	U
ARAMARK UNIFORM SERVICES INC	201	250	\$253,625	\$541,028	130	200	\$170,798	\$278,131	97	86	\$82,827	\$9,273	65%
MICHAELS STORES INC	201	164	\$325,628	\$486,711	142	148	\$262,543	\$150,109	82	40	\$63,085	\$10,974	0%
N E TELEPHONE & TELEGRAPH CO	199	209	\$355,552	\$563,034	125	184	\$230,102	\$203,027	89	45	\$125,451	\$4,454	U
FOODMASTER SUPER MARKETS INC	198	84	\$342,332	\$428,357	110	65	\$207,241	\$72,056	108	38	\$135,091	\$13,969	U
INTEGRAL RESOURCES INC	197	39	\$460,894	\$487,527	110	19	\$234,644	\$15,170	116	25	\$226,249	\$11,464	U
CAREER GROUP STAFFING SERVICES	197	156	\$143,325	\$254,303	133	129	\$116,554	\$108,906	77	36	\$26,771	\$2,071	U
PETCO ANIMAL SUPPLIES INC	196	107	\$291,517	\$409,510	113	83	\$215,275	\$111,362	98	33	\$76,242	\$6,631	55%
MANPOWER INTERNATIONAL INC	195	173	\$125,928	\$226,510	125	154	\$78,433	\$100,257	90	41	\$47,495	\$325	U
SHOP N SAVE MASS INC	195	131	\$296,212	\$478,008	141	114	\$256,725	\$179,745	71	25	\$39,487	\$2,050	0%
G H V OF MASS INC	194	284	\$258,290	\$602,472	155	247	\$222,128	\$341,973	63	67	\$36,162	\$2,209	76%
U S SECURITY ASSOCIATES INC	192	133	\$219,169	\$330,235	77	89	\$74,475	\$84,040	137	79	\$144,694	\$27,026	U
SUBURBAN CONTRACT CLEANING INC	192	221	\$153,445	\$298,634	109	184	\$92,578	\$139,502	113	95	\$60,868	\$5,687	U
SUMMIT CAREERS INC	192	147	\$139,201	\$236,175	128	133	\$98,226	\$96,425	81	23	\$40,975	\$548	U
ST ELIZABETHS MEDICAL CENTER O	191	239	\$153,007	\$293,441	99	165	\$92,091	\$126,799	110	99	\$60,916	\$13,635	70%
DIVERSIFIED STAFFING GROUP	191	253	\$136,767	\$226,508	108	203	\$92,158	\$84,704	115	118	\$44,609	\$5,036	U
LENSCRAFTERS INC	191	139	\$286,334	\$473,030	121	116	\$216,076	\$173,085	88	47	\$70,259	\$13,611	87%
MCGINNIS HEALTH CARE SVCS INC	191	223	\$224,406	\$394,980	128	194	\$154,353	\$167,778	82	69	\$70,053	\$2,796	U
QUALIFIED RESOURCES INTNL LLC	190	123	\$128,270	\$200,957	107	98	\$75,135	\$64,003	106	42	\$53,135	\$8,684	U
MCGARR SERVICE CORP	189	210	\$228,425	\$417,285	95	151	\$102,248	\$172,076	143	136	\$126,177	\$16,784	0%
LIFESTREAM INC	188	260	\$204,465	\$519,487	141	239	\$173,076	\$312,299	65	47	\$31,390	\$2,723	70%
BUILDING 19 INC	187	173	\$322,393	\$569,594	117	137	\$220,780	\$240,562	95	69	\$101,612	\$6,639	60%
HOLLISTER ASSOCIATES INC	186	119	\$202,094	\$293,218	105	102	\$121,562	\$90,480	101	28	\$80,532	\$644	U
B K V INC	186	153	\$227,694	\$424,332	111	108	\$128,720	\$189,158	105	74	\$98,975	\$7,480	U
NATIONAL SOFTWARE ASSOCIATES I	186	226	\$113,080	\$231,151	124	204	\$70,795	\$113,762	79	47	\$42,284	\$4,309	U
ENCORE STAFFING SERVICES LLC	183	131	\$112,108	\$174,558	106	112	\$83,186	\$61,253	85	22	\$28,921	\$1,196	U
SALLY BEAUTY CO INC	183	160	\$232,873	\$512,368	118	134	\$166,477	\$275,975	95	64	\$66,396	\$3,520	U
FIRST NOTICE SYSTEMS INC	183	222	\$261,377	\$496,684	139	202	\$216,924	\$232,450	59	43	\$44,452	\$2,858	88%
CIRCUIT CITY STORES INC	182	84	\$205,385	\$276,206	88	55	\$109,056	\$69,417	110	41	\$96,329	\$1,404	80%
PIZZA HUT OF AMERICA INC	182	113	\$179,941	\$261,971	104	83	\$134,757	\$74,380	103	49	\$45,184	\$7,650	U
PUBLISHERS CIRCULATION	182	179	\$206,130	\$499,193	107	140	\$147,120	\$172,981	98	64	\$59,010	\$120,083	71%
ZALE DELAWARE INC	182	130	\$281,801	\$415,928	115	97	\$211,150	\$132,006	90	53	\$70,651	\$2,121	U
OCONNELL OIL ASSOCIATES INC	182	140	\$236,440	\$374,766	118	119	\$167,755	\$133,847	78	28	\$68,685	\$4,479	50%
ALL CARE RESOIRCES INC	181	284	\$293,469	\$625,374	128	235	\$220,496	\$326,261	82	105	\$72,973	\$5,644	72%
INTERNATIONAL HEALTH SERVICES	181	470	\$226,191	\$634,196	142	432	\$206,251	\$400,462	55	70	\$19,940	\$7,544	U
MARRIOTT HOTELS SERVICES INC	179	222	\$426,549	\$740,258	98	173	\$173,993	\$243,456	106	84	\$252,556	\$70,253	74%
COMPASS ONE, LLC	179	162	\$250,687	\$382,074	99	108	\$189,619	\$122,552	105	81	\$61,068	\$8,835	U
GENTIVA CERTIFIED HEALTHCARE C	177	212	\$204,708	\$381,141	128	179	\$158,757	\$170,336	69	51	\$45,951	\$6,097	71%
LIFE CARE CENTER OF AMERICA IN	176	254	\$210,111	\$450,930	123	202	\$167,879	\$236,330	80	95	\$42,232	\$4,490	76%
EDA SELECT TEMPORARIES	175	174	\$192,765	\$260,322	83	115	\$60,749	\$59,732	119	103	\$132,015	\$7,825	U
ANODYNE MEDICAL SERVCS COPR	175	226	\$81,628	\$147,010	89	162	\$43,580	\$61,554	117	120	\$38,048	\$3,829	85%
RESOURCE CONNECTION INC	175	150	\$178,855	\$312,467	98	130	\$114,568	\$131,588	97	48	\$64,287	\$2,023	U
AJ WRIGHT MERCHANTS INC	175	260	\$158,774	\$423,547	125	213	\$138,454	\$261,557	74	86	\$20,320	\$3,217	80%
ULTIMATE STAFFING SERVICES LP	174	130	\$141,449	\$201,199	101	109	\$98,673	\$56,922	83	28	\$42,776	\$2,828	U
TVI INC	174	157	\$232,031	\$449,199	120	143	\$184,780	\$216,201	82	47	\$47,251	\$967	86%
W A L MANAGEMENT COMPANY	174	90	\$211,018	\$353,541	121	78	\$175,688	\$141,166	73	23	\$35,330	\$1,357	U
HOUSEWORKS LLC	173	168	\$220,911	\$339,328	77	119	\$78,401	\$91,896	119	87	\$142,510	\$26,520	U
NORTH SHORE ASSN FOR RETARDED	171	116	\$350,422	\$434,816	109	87	\$298,893	\$81,141	83	52	\$51,528	\$3,254	74%
CHEESECAKE CORPORATION OF	170	99	\$233,186	\$354,980	65	59	\$136,304	\$115,127	120	60	\$96,883	\$6,667	75%

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
TREMBLAY'S BUS CO., LLC	170	184	\$260,783	\$457,337	109	151	\$206,948	\$189,504	85	64	\$53,835	\$7,050	U
STATE STREET BANK & TRUST CO	168	156	\$103,611	\$226,491	80	108	\$53,229	\$94,136	103	67	\$50,382	\$28,744	76%
AMERICAN TRAINING INC	167	110	\$328,081	\$479,689	129	94	\$307,015	\$146,635	48	29	\$21,067	\$4,973	68%
GE PENSION TRUST	166	61	\$336,376	\$415,234	67	25	\$250,087	\$56,277	111	43	\$86,288	\$22,581	U
RELIABLE SECURITY GUARD AGENCY	166	99	\$167,072	\$261,162	72	63	\$107,978	\$79,549	117	56	\$59,094	\$14,541	16%
HUDSON GENERAL LLC	165	158	\$229,860	\$346,880	58	87	\$99,670	\$102,345	126	95	\$130,190	\$14,675	U
TRUSTEES OF TUFTS UNIVERSITY	165	124	\$233,790	\$355,203	78	95	\$138,953	\$115,716	102	42	\$94,836	\$5,698	69%
JULIANS CHEESECAKES INC	165	176	\$189,730	\$362,750	80	117	\$74,116	\$151,524	118	111	\$115,614	\$21,496	50%
FREEMAN DECORATING SERVICES IN	165	79	\$157,080	\$215,000	88	63	\$102,347	\$48,940	97	28	\$54,733	\$8,980	U
ARAMARK AVIATION SERVICES LIMI	165	170	\$180,878	\$402,048	89	118	\$120,386	\$200,326	111	108	\$60,492	\$20,844	U
CHADWICKS OF BOSTON INC	165	265	\$204,173	\$540,684	126	221	\$173,515	\$320,962	56	87	\$30,658	\$15,548	87%
L	164	54	\$287,589	\$321,330	81	37	\$221,773	\$33,014	95	21	\$65,816	\$726	92%
AMERICAN RESOURCE STAFFING	164	139	\$70,667	\$115,754	98	114	\$46,058	\$42,014	88	52	\$24,609	\$3,072	U
LAZ PARKING LTD INC	163	146	\$209,749	\$358,574	54	96	\$54,748	\$117,749	132	90	\$155,001	\$31,076	U
A C MOORE INC	163	123	\$207,978	\$303,882	101	102	\$131,697	\$85,038	84	44	\$76,281	\$10,866	U
SOUTH SHORE HOSPITAL INC	163	223	\$213,407	\$417,469	101	161	\$151,783	\$195,429	78	91	\$61,624	\$8,634	80%
CRACKER BARREL OLD COUNTRY STO	163	125	\$200,140	\$378,427	103	111	\$152,496	\$178,036	71	23	\$47,643	\$252	U
INSTITUTE FOR DEVEOPMENTAL	162	195	\$183,724	\$417,288	97	147	\$139,896	\$217,483	87	80	\$43,829	\$16,080	60%
ALL STAR STAFFING LLC	162	211	\$182,381	\$356,088	103	167	\$126,379	\$163,063	83	88	\$56,002	\$10,643	U
YCN TRANSPORTATION INC	162	163	\$471,549	\$721,429	110	125	\$305,212	\$211,702	76	70	\$166,337	\$38,178	0%
ULTIMATE PARKING LLC	160	98	\$112,205	\$160,975	61	63	\$48,675	\$34,539	120	67	\$63,530	\$14,230	U
EXCEL STAFFING INC	160	158	\$116,606	\$209,904	82	134	\$59,206	\$89,034	102	71	\$57,400	\$4,264	U
LINENS N THING INC	160	100	\$221,378	\$330,218	93	79	\$118,490	\$103,966	83	41	\$102,888	\$4,874	U
MERCY HOSPITAL D/B/A PROV HOSP	159	233	\$170,755	\$449,243	111	201	\$155,429	\$268,221	56	49	\$15,326	\$10,267	80%
ORIGINAL HONEY BAKED HAM CO	159	67	\$159,003	\$209,395	113	59	\$135,417	\$50,184	57	9	\$23,586	\$208	U
WARD TECHNICAL STAFFING INC	158	154	\$107,309	\$172,921	93	137	\$49,367	\$62,692	82	51	\$57,942	\$2,920	U
COSTCO WHOLESALE CORPORATION	158	162	\$164,894	\$304,892	100	114	\$85,986	\$118,077	80	71	\$78,908	\$21,921	90%
NORTH SUFFOLK MENTAL HEALTH	157	156	\$199,995	\$420,068	73	118	\$133,309	\$195,896	104	71	\$66,686	\$24,178	80%
EDGE ROCK STAFFING GROUP LLC	157	68	\$200,375	\$224,243	86	52	\$123,399	\$18,015	91	30	\$76,976	\$5,852	U
DICKS SPORTING GOODS	157	93	\$135,161	\$193,689	94	77	\$81,180	\$56,461	73	23	\$53,981	\$2,067	70%
FACILITY SERVICES & SYSTEMS, I	156	170	\$294,155	\$570,435	61	101	\$58,692	\$147,104	125	122	\$235,463	\$129,176	U
MEDIAONE OF MASACHUSETTS INC	156	210	\$132,487	\$322,060	101	178	\$98,409	\$184,662	73	59	\$34,078	\$4,911	88%
UPHAMS CORNER HEALTH COMMITTEE	155	196	\$440,949	\$911,180	75	135	\$185,406	\$373,276	121	128	\$255,544	\$96,955	76%
ALPHA PERSONNEL INC	155	123	\$147,400	\$212,994	98	106	\$95,365	\$62,469	66	20	\$52,036	\$3,124	U
LAHEY CLINIC HOSPITAL INC	155	199	\$297,004	\$538,960	105	165	\$176,679	\$239,232	65	65	\$120,325	\$2,724	U
OPERATION ABLE OF GREATER BOST	154	44	\$384,084	\$411,994	86	25	\$170,910	\$8,405	96	25	\$213,175	\$19,505	U
ELIOT COMMUNITY HUMAN SERVICES	154	139	\$233,595	\$356,083	89	100	\$163,221	\$106,328	87	76	\$70,375	\$16,159	75%
JANCO INC	154	113	\$80,443	\$129,838	107	90	\$61,258	\$46,381	62	34	\$19,186	\$3,014	U
NOT YOUR AVERAGE JOES INC	153	103	\$154,202	\$269,940	75	78	\$110,237	\$114,808	87	30	\$43,965	\$930	U
TOWARD INDEPENDENT LIVING AND	153	164	\$152,399	\$257,227	84	124	\$104,264	\$98,869	101	89	\$48,135	\$5,958	78%
DELTA SERVICE INC	153	106	\$311,152	\$444,340	102	80	\$209,519	\$129,445	71	49	\$101,633	\$3,743	U
RAINBOW USA INC	152	128	\$160,983	\$274,631	102	110	\$90,745	\$112,864	68	39	\$70,239	\$785	U
COOLEY DICKINSON HOSPITAL INC	152	206	\$115,641	\$267,262	106	173	\$89,265	\$150,728	55	52	\$26,375	\$893	67%
SPECTRUM HEALTH SYSTEMS INC	151	162	\$216,228	\$387,314	90	140	\$140,447	\$161,038	86	67	\$75,780	\$10,049	76%
ASSOCIATED CAREER NETWORK	151	145	\$112,200	\$203,000	98	115	\$80,529	\$86,324	69	47	\$31,671	\$4,476	U
CITY OF LYNN	151	214	\$127,874	\$270,866	109	185	\$97,204	\$136,324	65	72	\$30,671	\$6,668	86%
CONSOLIDATED SERVICE CORP	150	138	\$339,780	\$586,078	75	109	\$146,066	\$220,429	112	80	\$193,715	\$25,869	78%
JITEN HOTEL MANAGEMENT INC	150	181	\$123,478	\$223,000	82	132	\$66,405	\$96,698	96	100	\$57,073	\$2,824	U
NEW ERA STAFFING INC	149	105	\$126,781	\$168,061	89	85	\$80,201	\$41,044	76	34	\$46,580	\$237	U

**Appendix 3**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care ("50+")**  
**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
SWEETHEART CUP COMPANY INC	149	213	\$188,944	\$433,575	90	162	\$124,972	\$234,782	95	110	\$63,971	\$9,849	84%
FEDERATED DORCHESTER	148	178	\$243,645	\$618,596	64	127	\$107,504	\$364,102	118	123	\$136,141	\$10,849	82%
QPSI MASS LLC	148	116	\$126,995	\$242,319	113	109	\$103,887	\$115,124	40	17	\$23,108	\$200	U
MARSHALLS WOBURN MERCHANTS INC	147	250	\$161,844	\$532,498	108	223	\$142,266	\$363,441	59	78	\$19,577	\$7,213	72%
TEXAS ROADHOUSE MANAGEMENT COR	146	93	\$190,440	\$312,885	71	70	\$151,369	\$117,644	91	41	\$39,072	\$4,801	U
METRO HEALTH FOUNDATION OF	146	203	\$215,456	\$387,618	94	162	\$146,589	\$158,285	83	96	\$68,867	\$13,878	36%
AC MANAGEMENT INC	146	95	\$131,206	\$191,138	95	73	\$103,927	\$58,528	65	29	\$27,279	\$1,403	U
WEND MANAGEMENT INC	145	81	\$186,122	\$303,752	82	63	\$130,713	\$108,830	85	45	\$55,410	\$8,800	U
WALDWIN GROUP INC THE	144	90	\$205,763	\$274,044	68	58	\$88,703	\$62,444	100	58	\$117,060	\$5,837	U
BEHAVIORAL HEALTH NETWORK INC	144	198	\$183,131	\$420,425	114	189	\$174,882	\$236,182	50	43	\$8,249	\$1,113	86%
SALEM YOUNG MENS CHRISTIAN	143	109	\$264,832	\$776,255	101	98	\$217,492	\$510,996	59	24	\$47,340	\$426	69%
ASH-GAGE LLC	143	74	\$159,865	\$235,568	107	64	\$129,311	\$72,925	52	20	\$30,554	\$2,778	U
MERCURY TEMPORARY SERVICES INC	142	59	\$154,934	\$189,341	81	49	\$114,751	\$33,984	71	12	\$40,183	\$422	U
CITY OF SOMERVILLE	142	149	\$228,646	\$380,364	81	111	\$115,819	\$134,126	86	78	\$112,827	\$17,593	99%
GREATER LAWRENCE FAMILY HEALTH	141	243	\$216,022	\$502,398	104	193	\$165,473	\$282,495	57	86	\$50,549	\$3,881	72%
RESOURCE MANAGEMENT INC	140	165	\$78,053	\$160,653	88	127	\$48,145	\$77,626	64	62	\$29,908	\$4,974	25%
BERKSHIRE GETAWAYS INC	140	86	\$134,785	\$193,832	88	74	\$95,376	\$56,298	64	21	\$39,410	\$2,749	U
BON APPETIT MANAGEMENT COMPANY	140	123	\$204,067	\$341,486	88	104	\$143,855	\$134,398	77	43	\$60,212	\$3,021	U
YANKEE CANDLE CO INC	140	132	\$132,585	\$256,978	92	110	\$111,720	\$122,607	57	29	\$20,865	\$1,787	83%
GATE GOURMET INC	139	178	\$236,043	\$457,500	62	123	\$107,717	\$190,776	106	118	\$128,326	\$30,681	72%
TRANSCOMM INC	139	145	\$287,517	\$482,781	77	114	\$174,567	\$172,669	85	67	\$112,950	\$22,595	46%
ALTERNATIVE SOLUTIONS INC	139	165	\$141,958	\$266,159	86	126	\$103,125	\$120,597	74	67	\$38,832	\$3,603	U
CLP RESOURCES INC	138	88	\$153,218	\$218,815	73	72	\$75,258	\$59,991	76	19	\$77,960	\$5,606	U
CENTRAL MASS HEALTH SYSTEMS IN	138	183	\$120,393	\$348,899	76	136	\$89,068	\$223,537	79	75	\$31,325	\$4,970	75%
U HAUL CO OF MASSACHUSETTS INC	138	111	\$154,693	\$244,797	78	70	\$101,801	\$74,865	84	67	\$52,892	\$15,238	U
HOLLYWOOD ENTERTAINMENT CORP	138	74	\$139,068	\$186,171	84	56	\$108,768	\$44,893	67	25	\$30,301	\$2,209	U
SELECT TEMPORARY SERVICES INC	138	135	\$105,421	\$183,827	89	121	\$76,812	\$77,609	59	28	\$28,610	\$797	U
BRAINTREE HOSPITAL LLC	138	209	\$109,454	\$247,789	91	166	\$84,275	\$121,793	67	84	\$25,179	\$16,543	74%
KAY BEE TOY HOBBY SHOPS INC	138	133	\$102,445	\$184,897	92	109	\$83,061	\$80,806	56	33	\$19,383	\$1,646	U
BROWN & SULLIVAN INC	138	180	\$181,308	\$314,803	105	156	\$134,962	\$132,250	53	53	\$46,346	\$1,245	73%
HYATT CORPORATION	137	175	\$128,738	\$313,158	60	118	\$61,044	\$142,925	104	112	\$67,694	\$41,496	86%
CC, LLC	137	132	\$160,104	\$281,758	71	108	\$86,309	\$119,606	88	56	\$73,794	\$2,049	43%
RELCO LLC	137	94	\$216,895	\$302,305	72	65	\$139,436	\$67,062	88	62	\$77,459	\$18,349	U
MULBERRY CHILD CARE DEVELOPMEN	137	151	\$197,082	\$364,543	98	126	\$166,891	\$164,341	51	47	\$30,190	\$3,120	U
HIGH COUNTRY INVESTOR INC	136	115	\$186,405	\$296,813	70	78	\$101,135	\$90,877	80	52	\$85,270	\$19,531	78%
MASSACHUSETTS INSTITUTE OF	136	154	\$119,960	\$236,176	71	122	\$72,620	\$108,465	72	44	\$47,340	\$7,751	72%
RARE HOSPITALITY INTL INC	136	98	\$180,833	\$322,900	78	85	\$135,117	\$140,210	76	33	\$45,716	\$1,857	U
LAWRENCE TEMPORARY AGENCY	136	122	\$152,552	\$275,564	86	109	\$87,876	\$118,851	79	51	\$64,676	\$4,161	U
HARBOR HEALTH SERVICES INC	135	191	\$188,157	\$453,115	68	141	\$111,805	\$256,768	101	120	\$76,352	\$8,189	75%
SUN COMPANY INC R & M	135	121	\$161,189	\$288,530	79	95	\$87,067	\$117,510	70	54	\$74,122	\$9,831	U
IPARTY RETAIL STORE CORP	135	98	\$176,577	\$243,362	87	80	\$115,230	\$66,552	58	26	\$61,348	\$232	U
RICHO JANITOR SERVICE INC	135	197	\$243,536	\$471,399	105	176	\$199,922	\$225,397	43	49	\$43,614	\$2,466	U
CAPE COD ENTERPRISES LLC	134	97	\$144,611	\$209,583	74	74	\$100,256	\$61,839	67	30	\$44,355	\$3,133	U
HEALTH & EDUCATION SERVICES INC	134	167	\$183,267	\$394,596	85	136	\$162,298	\$208,816	70	59	\$20,969	\$2,513	81%
HAMILTON CONNECTIONS INC	133	74	\$100,669	\$138,999	66	66	\$60,357	\$37,710	77	20	\$40,311	\$620	U
REMEDY INTELLIGENT STAFFING IN	133	121	\$126,151	\$208,580	77	97	\$88,143	\$78,721	76	48	\$38,009	\$3,708	U
EXPRESS INC	133	73	\$89,296	\$109,522	93	62	\$51,367	\$18,778	44	15	\$37,930	\$1,448	U
SISTERS OF PROVIDENCE CARE	133	178	\$184,944	\$392,115	96	159	\$136,936	\$204,932	55	46	\$48,008	\$2,239	U
ADP TOTALSOURCE FL XXIX INC	132	137	\$160,374	\$273,701	82	110	\$106,518	\$99,473	64	58	\$53,856	\$13,854	U

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**Employers with 50 or More Employees Using Subsidized Care ("50+")**  
**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
SHARE COMMERCIAL SERVICES INC	131	47	\$202,925	\$244,753	63	32	\$141,350	\$40,244	81	23	\$61,575	\$1,585	U
COLLECTO INC	131	91	\$150,757	\$230,553	77	69	\$88,107	\$77,069	68	33	\$62,650	\$2,727	U
SELLIA CORPORATION	131	68	\$168,991	\$237,640	80	58	\$102,762	\$67,910	64	20	\$66,229	\$739	U
TOTAL CLERICAL SERVICES INC	130	103	\$86,852	\$132,928	69	86	\$60,205	\$45,048	74	31	\$26,648	\$1,028	U
COMPLETE STAFFING SOLUTIONS IN	130	116	\$93,564	\$164,523	75	93	\$68,034	\$66,905	61	27	\$25,530	\$4,054	U
CLAIRES BOUTIQUE INC	130	69	\$147,968	\$194,542	85	54	\$103,409	\$46,023	56	18	\$44,559	\$551	U
HARMON PERSONNEL SERVICES, INC	129	76	\$81,177	\$109,958	53	57	\$34,491	\$28,704	88	24	\$46,686	\$77	U
MOUNT AUBURN HOSPITAL	129	137	\$182,785	\$373,528	70	106	\$104,615	\$157,979	78	62	\$78,170	\$32,764	82%
AE CORPORATE SERVICES CO	128	24	\$115,138	\$131,724	62	17	\$64,576	\$14,974	76	9	\$50,562	\$1,612	U
COURTYARD MANAGEMENT CORP	128	135	\$192,591	\$364,342	79	114	\$118,306	\$160,930	67	55	\$74,285	\$10,820	72%
VHS ACQUISITION SUBSIDIARY NUM	128	190	\$166,158	\$427,582	89	157	\$110,797	\$255,920	56	60	\$55,361	\$5,504	U
ARCADIA HEALTH SERVICES INC	127	143	\$133,479	\$201,766	82	119	\$74,259	\$66,938	63	50	\$59,220	\$1,349	U
PERSONAL TOUCH HOME AIDES	127	173	\$149,773	\$257,876	90	155	\$128,379	\$104,083	50	37	\$21,394	\$4,020	U
KINDER CARE LEARNING CNTRS INC	127	159	\$141,461	\$260,464	96	146	\$120,448	\$116,142	41	23	\$21,013	\$2,861	50%
H W TEMPS INC	126	78	\$96,457	\$118,045	64	60	\$31,211	\$19,122	72	30	\$65,246	\$2,466	U
SPAULDING REHABILITATION	126	178	\$117,385	\$308,126	66	123	\$68,311	\$176,609	77	90	\$49,074	\$14,132	U
E N T INC	126	106	\$108,446	\$255,348	80	86	\$86,393	\$111,931	59	33	\$22,053	\$34,971	U
T H MCCOY RESTAURANT GROUP LLC	125	100	\$139,276	\$294,298	81	86	\$106,228	\$151,270	58	42	\$33,048	\$3,752	U
BERKSHIRE MEDICAL CENTER INC	125	215	\$127,939	\$280,493	90	178	\$110,298	\$147,643	48	59	\$17,641	\$4,911	75%
LORI DONUTS INC	125	53	\$133,598	\$194,232	95	51	\$110,939	\$60,571	36	5	\$22,659	\$63	U
ALL STAR PERSONNEL, INC	124	74	\$77,120	\$99,958	64	60	\$31,734	\$22,171	69	19	\$45,386	\$668	U
SOURCE ONE STAFFING SOLUTIONS,	124	102	\$68,930	\$102,891	69	79	\$31,289	\$33,344	63	33	\$37,641	\$617	U
BROOKSBY VILLAGE INC	124	124	\$111,932	\$210,515	80	98	\$78,403	\$93,544	62	57	\$33,529	\$5,039	85%
MULTICULTURAL RESOURCES INC	124	191	\$110,983	\$234,295	81	154	\$74,056	\$116,479	62	69	\$36,927	\$6,833	100%
BOBS STORES CORP	124	89	\$119,206	\$191,787	82	64	\$74,906	\$58,189	46	30	\$44,299	\$14,393	0%
LOWELL GENERAL HOSPITAL	124	184	\$155,225	\$427,666	92	162	\$144,877	\$270,595	43	39	\$10,348	\$1,846	78%
RECORD TOWN INC	123	39	\$173,508	\$197,325	74	24	\$119,987	\$23,617	60	18	\$53,521	\$200	U
ROAD TO RESPONSIBILITY INC	123	147	\$222,130	\$322,895	79	114	\$133,423	\$94,407	68	60	\$88,708	\$6,358	76%
HENLEY ENTERPRISES INC.	122	35	\$221,301	\$240,539	55	23	\$73,253	\$16,988	77	12	\$148,048	\$2,250	50%
HILLCREST EDUCATIONAL CENTERS	122	107	\$144,496	\$237,522	60	74	\$102,013	\$78,870	79	54	\$42,484	\$14,156	80%
VALLEY OPPORTUNITY COUNCIL INC	122	143	\$178,851	\$379,078	79	113	\$148,740	\$191,019	56	53	\$30,111	\$9,208	41%
HOLY FAMILY HOSPITAL INC	122	162	\$188,863	\$407,617	87	140	\$139,604	\$216,637	48	50	\$49,259	\$2,116	82%
MASS SPORTSERVICE INC	121	106	\$183,254	\$275,436	57	71	\$93,491	\$78,268	88	74	\$89,763	\$13,914	U
ASSOCIATION FOR COMMUNITY LIVI	121	122	\$114,282	\$203,218	78	103	\$90,006	\$88,153	51	31	\$24,276	\$783	79%
FALLON CLINIC INC	121	204	\$145,178	\$368,001	98	177	\$137,578	\$220,652	33	43	\$7,600	\$2,171	88%
TRIANGLE INC	121	54	\$352,297	\$395,836	104	44	\$339,844	\$42,841	28	27	\$12,453	\$698	U
BARNES & NOBLE BOOKSTORES INC	120	57	\$154,283	\$198,166	53	46	\$70,307	\$38,157	81	28	\$83,977	\$5,726	84%
CAMPBELL BEWLEY INC	120	121	\$151,678	\$238,168	53	71	\$89,568	\$80,220	82	78	\$62,110	\$6,271	59%
TOWN OF BROOKLINE	120	85	\$196,139	\$321,751	62	76	\$99,271	\$117,080	75	34	\$96,868	\$8,532	75%
020488220EMPLOYMENT SERVICES I	120	73	\$136,629	\$214,982	65	60	\$59,433	\$77,675	66	16	\$77,196	\$678	U
ADVANCE CAREER SERVICES INC	120	68	\$114,233	\$152,862	69	57	\$61,645	\$38,608	59	13	\$52,588	\$21	U
HOME FOR AGED WOMEN	120	177	\$204,612	\$385,684	71	122	\$111,833	\$167,699	82	116	\$92,779	\$13,373	67%
SERVICENET INC	120	107	\$190,819	\$330,452	77	79	\$164,670	\$134,100	54	36	\$26,149	\$5,533	70%
HERSHA HOSPITALITY MGMT LP	119	155	\$108,230	\$256,036	67	107	\$62,430	\$129,955	73	90	\$45,800	\$17,850	U
AMERICAN OIL CHANGE CORP	119	42	\$190,860	\$226,305	69	31	\$119,294	\$34,250	64	22	\$71,567	\$1,195	79%
VANTAGE STAFFING LLC	119	170	\$58,625	\$112,927	78	142	\$41,479	\$50,583	55	60	\$17,146	\$3,720	U
R D H TEMPS INC	119	138	\$89,426	\$135,392	80	118	\$59,681	\$43,008	50	34	\$29,745	\$2,958	U
CPI IMAGES LLC	119	134	\$148,151	\$284,478	94	122	\$133,580	\$135,436	38	30	\$14,571	\$892	75%
SOURCE ONE STAFFING INC	118	70	\$56,758	\$92,205	67	53	\$26,224	\$35,372	62	23	\$30,534	\$75	U

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
CARITAS NORWOOD HOSPITAL INC	118	178	\$98,943	\$235,873	71	139	\$66,748	\$134,108	66	74	\$32,195	\$2,822	75%
PR MANAGEMENT CORP	118	64	\$115,102	\$179,977	76	48	\$87,716	\$62,113	49	23	\$27,386	\$2,762	U
GOOD SAMARITAN MEDICAL CENTER	118	178	\$148,207	\$316,649	80	139	\$121,788	\$158,561	53	57	\$26,419	\$9,880	73%
CONNECTION GROUP LLC	117	62	\$89,794	\$127,884	56	44	\$45,717	\$36,498	67	21	\$44,077	\$1,592	U
OLYMPIA SPORT CENTER INC	117	58	\$94,955	\$125,071	68	40	\$71,830	\$28,941	58	23	\$23,125	\$1,175	U
KIESSLING TRANSIT INC	117	123	\$137,392	\$228,917	74	95	\$72,908	\$83,726	60	45	\$64,484	\$7,800	54%
DURHAM D & M LLC	117	189	\$165,517	\$398,764	84	164	\$127,642	\$223,048	51	57	\$37,875	\$10,199	75%
AHEAD HEADGEAR INC	116	101	\$143,692	\$276,395	75	82	\$93,190	\$125,294	57	31	\$50,501	\$7,410	77%
EAST BOSTON NEIGHBORHOOD HEALT	116	183	\$121,082	\$327,294	76	134	\$93,297	\$196,533	72	108	\$27,785	\$9,679	90%
TSS OF DOR MA INC	115	85	\$112,700	\$138,298	62	56	\$63,580	\$24,312	80	59	\$49,121	\$1,286	U
HASBRO INC	115	214	\$75,316	\$256,532	93	208	\$63,391	\$180,887	29	17	\$11,925	\$329	87%
BROOKLINE MANOR NURSING HM INC	114	144	\$125,222	\$282,801	50	100	\$50,718	\$136,191	87	88	\$74,505	\$21,388	70%
DTC ENTERPRISES, INC.	114	43	\$80,282	\$93,179	67	27	\$53,137	\$11,630	66	24	\$27,145	\$1,268	U
VETERANS TRANSPORTATION SERV I	113	117	\$170,719	\$326,930	39	62	\$49,592	\$84,375	88	79	\$121,128	\$71,835	55%
CAMBRIDGE PUBLIC HEALTH	113	112	\$120,119	\$270,694	56	90	\$72,215	\$135,758	75	57	\$47,904	\$14,816	85%
GREAT BROOK VALLEY HEALTH	113	160	\$143,618	\$280,109	57	96	\$67,685	\$120,689	86	117	\$75,933	\$15,801	81%
CITIZENS FOR CITIZENS INC	113	106	\$189,286	\$344,608	71	87	\$156,839	\$150,307	52	28	\$32,446	\$5,015	75%
DIRECT MARKETING CONCEPTS	113	73	\$126,221	\$185,612	72	60	\$101,222	\$56,852	55	31	\$24,999	\$2,540	50%
BROCKTON HOSPITAL INC	113	135	\$165,874	\$318,438	75	116	\$148,974	\$146,505	51	41	\$16,900	\$6,059	75%
MIDDLESEX VILLAGE DONUT CORP	113	78	\$94,040	\$150,733	78	69	\$79,729	\$55,688	47	21	\$14,311	\$1,005	U
GOVERNING BOARD DRCHSTR HOUSE	112	124	\$145,640	\$287,340	40	69	\$61,174	\$89,470	95	90	\$84,466	\$52,230	80%
TRUGREEN LIMITED PARTNERSHIP	112	82	\$163,334	\$243,828	58	59	\$54,423	\$79,091	60	25	\$108,911	\$1,403	60%
NORTHEAST MOTEL ASSOCIATES	112	142	\$104,874	\$208,021	58	94	\$56,081	\$93,289	74	82	\$48,794	\$9,857	U
FAULKNER HOSPITAL INC	112	111	\$95,609	\$173,345	60	80	\$43,950	\$75,748	60	46	\$51,659	\$1,988	89%
HARBORSIDE DANVERS	112	156	\$97,595	\$238,001	62	114	\$62,641	\$125,755	68	82	\$34,953	\$14,652	U
FITZ VOGT & ASSOCIATES LTD	112	81	\$178,113	\$251,832	68	49	\$130,409	\$57,620	55	40	\$47,705	\$16,099	78%
VALLEY EMPLOYMENT GROUP INC	112	114	\$79,498	\$129,341	81	101	\$56,339	\$48,722	35	19	\$23,159	\$1,121	U
HORACE MANN EDUCATIONAL ASSOC	112	112	\$137,119	\$247,294	82	99	\$107,454	\$108,439	46	43	\$29,665	\$1,737	73%
HIGH POINT TREATMENT CENTER IN	112	73	\$252,938	\$332,723	87	62	\$235,516	\$78,649	38	20	\$17,422	\$1,136	62%
TOBIN CORPORATION	111	82	\$177,974	\$245,062	63	63	\$106,074	\$58,107	68	40	\$71,900	\$8,981	69%
PROPOS ASSOCIATES INC	111	75	\$58,750	\$100,642	65	69	\$46,934	\$41,630	54	7	\$11,816	\$261	U
ARBOR ASSOCIATES INC	111	121	\$128,773	\$249,100	66	92	\$78,516	\$105,382	71	69	\$50,257	\$14,945	17%
ATRIA MANAGEMENT COMPANY LLC	111	123	\$89,839	\$169,865	69	97	\$69,712	\$74,940	55	48	\$20,127	\$5,086	U
TALBOTS INC	111	96	\$113,856	\$214,986	73	75	\$81,609	\$98,205	47	30	\$32,247	\$2,925	98%
MASSACHUSETTS CALL AND VOLUNTE	111	24	\$116,626	\$130,901	77	18	\$84,623	\$13,653	43	6	\$32,003	\$621	U
C D M CORPORATION	111	67	\$148,897	\$198,101	77	57	\$107,978	\$44,854	56	28	\$40,919	\$4,350	U
AIRPORT MANAGEMENT SERVICES, L	110	119	\$136,139	\$273,725	46	81	\$58,236	\$107,075	88	81	\$77,903	\$30,512	U
RUBY TUESDAY INC	110	88	\$96,725	\$187,636	78	81	\$79,981	\$89,624	38	12	\$16,744	\$1,287	U
STERLING INC	109	83	\$94,801	\$171,342	58	61	\$67,535	\$74,184	62	34	\$27,267	\$2,357	78%
BEST OF CARE INC	109	130	\$102,838	\$206,608	68	111	\$57,308	\$100,661	55	42	\$45,529	\$3,109	33%
MI NURSING RESTORATIVE CTR INC	109	175	\$178,072	\$484,230	81	153	\$143,989	\$302,814	43	43	\$34,083	\$3,344	77%
ROI STAFFING INC	108	70	\$94,051	\$115,075	45	37	\$49,919	\$16,446	71	39	\$44,133	\$4,577	U
SUFFOLK UNIVERSITY	108	29	\$143,411	\$175,314	49	21	\$99,917	\$29,784	68	9	\$43,494	\$2,120	75%
FEDERAL EXPRESS CORP	108	123	\$105,131	\$210,119	54	95	\$53,307	\$95,160	66	50	\$51,824	\$9,828	86%
DUNHILL STAFFING SYSTEM INC	108	70	\$87,821	\$116,507	72	63	\$65,335	\$28,547	43	11	\$22,485	\$139	U
MICHAEL BIANCO INC	107	84	\$120,880	\$229,760	43	55	\$52,441	\$100,619	84	58	\$68,439	\$8,260	49%
MONRO MUFFLER BRAKE INC	107	98	\$105,225	\$173,883	53	66	\$55,536	\$62,688	62	39	\$49,689	\$5,971	60%
NEW CARITAS CHRISTI HOSPITAL	107	113	\$112,256	\$231,220	54	83	\$48,472	\$114,863	72	61	\$63,785	\$4,102	81%
SERVICE STATIONS	107	68	\$92,361	\$138,747	61	44	\$55,317	\$43,903	56	30	\$37,044	\$2,484	U

Appendix 3  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Wage Match Data  
SFY 2006  
See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
FOLLETT COLLEGE STORES CORP	107	45	\$104,226	\$145,787	62	35	\$55,584	\$40,980	57	16	\$48,642	\$581	U
MASTORAN RESTAURANTS INC	107	78	\$116,517	\$184,675	62	53	\$55,765	\$65,748	70	52	\$60,752	\$2,410	U
KFORCE FLEXIBLE SOLUTIONS LLC	107	89	\$91,468	\$142,676	67	74	\$70,207	\$50,561	56	33	\$21,261	\$648	U
H G MERCHANTS	107	80	\$122,553	\$185,486	72	65	\$84,895	\$58,930	48	29	\$37,658	\$4,004	U
OLSTEN HEALTH SERVICES(USA) IN	107	99	\$178,698	\$270,254	74	84	\$127,231	\$87,900	48	36	\$51,467	\$3,656	U
FOREIGN AUTO PART INC	106	83	\$184,239	\$282,439	54	67	\$92,676	\$93,981	64	32	\$91,563	\$4,219	51%
GOMEZ ENTERPRISES I LLC	106	78	\$103,385	\$189,829	70	65	\$76,689	\$85,060	45	26	\$26,696	\$1,383	U
TOWN FAIR TIRE CENTERS INC	105	26	\$139,234	\$159,702	40	19	\$68,333	\$17,673	76	16	\$70,900	\$2,796	U
SOMERVILLE HOSPITAL	105	128	\$199,337	\$299,836	47	91	\$102,737	\$89,019	75	69	\$96,600	\$11,480	U
AMERICAN MULTI CINEMA INC	105	34	\$63,066	\$69,271	57	28	\$45,394	\$5,955	51	9	\$17,672	\$250	U
NEW ENGLAND BAPTIST HOSP	105	112	\$113,139	\$212,886	61	82	\$68,829	\$90,682	66	60	\$44,310	\$9,064	80%
ALLIANCE HEALTH OF MASSACHUSET	105	144	\$105,836	\$279,344	68	117	\$87,790	\$164,297	46	37	\$18,046	\$9,211	42%
AVIS RENT A CAR SYSTEM INC	104	87	\$89,934	\$155,378	36	53	\$33,722	\$48,533	78	52	\$56,212	\$16,911	91%
PARTNERS HEALTHCARE SYSTEM INC	104	122	\$86,196	\$270,746	54	94	\$63,162	\$181,257	57	42	\$23,034	\$3,294	U
WASHINGTON INVENTORY SERVICE	104	48	\$109,064	\$151,317	63	39	\$72,466	\$41,869	47	11	\$36,598	\$384	U
SIMSBURY ASSOCIATES INC	104	121	\$134,390	\$250,098	64	91	\$97,502	\$100,938	54	50	\$36,887	\$14,770	50%
MSS DELAWARE INC	104	40	\$77,331	\$107,784	65	30	\$60,518	\$30,170	45	12	\$16,814	\$282	75%
CASCADE SCHOOL SUPPLIES INC	104	80	\$83,548	\$154,093	70	69	\$61,442	\$70,525	42	18	\$22,106	\$20	U
BERKSHIRE COUNTY ASSOC FOR	104	109	\$121,980	\$203,436	70	79	\$92,638	\$80,459	49	50	\$29,342	\$997	66%
INITIAL MANAGEMENT CORP	104	88	\$121,781	\$242,345	73	75	\$95,923	\$120,270	40	21	\$25,858	\$295	U
REGIS CORP	104	104	\$62,430	\$122,198	83	92	\$46,675	\$59,725	27	16	\$15,755	\$43	U
CLASS INC	104	90	\$405,220	\$533,598	89	78	\$394,411	\$127,999	24	19	\$10,809	\$380	72%
TRADER JOES EAST INC	103	75	\$153,640	\$189,128	49	51	\$117,453	\$32,940	59	30	\$36,187	\$2,548	87%
BLUE CROSS BLUE SHIELD OF MASS	103	134	\$122,268	\$234,593	58	92	\$75,162	\$99,458	58	57	\$47,106	\$12,867	80%
CITY OF PITTSFIELD	103	134	\$124,195	\$232,545	76	123	\$112,703	\$106,917	34	19	\$11,492	\$1,433	90%
GF MASSACHUSETTS INC	103	134	\$134,915	\$278,598	79	121	\$120,372	\$129,627	36	32	\$14,543	\$14,056	84%
BARNES & NOBLE BOOKSELLERS USA	102	30	\$119,464	\$136,986	58	26	\$67,722	\$17,169	48	4	\$51,742	\$353	U
AMERICARE AT HOME INC	102	102	\$51,404	\$76,676	62	87	\$27,717	\$25,015	54	36	\$23,688	\$257	U
NETWORKERS FUNDING LLC	102	84	\$101,403	\$145,575	62	76	\$61,617	\$43,636	42	11	\$39,787	\$536	U
CITY OF REVERE	102	145	\$170,108	\$385,558	70	123	\$125,719	\$195,030	44	32	\$44,388	\$20,421	90%
REPUBLICAN CO THE EXECUTIVE	101	105	\$156,001	\$279,229	60	86	\$104,084	\$121,850	48	25	\$51,917	\$1,378	13%
WESTWOOD MANAGEMENT COMPANY LL	101	96	\$125,972	\$186,618	72	85	\$103,233	\$60,403	37	18	\$22,739	\$243	U
EMERITUS CORP	101	127	\$142,211	\$268,959	73	107	\$120,035	\$125,423	45	45	\$22,176	\$1,325	U
POLCARI ENTERPRISES INC	100	88	\$154,355	\$264,392	58	71	\$74,875	\$105,445	61	51	\$79,481	\$4,592	55%
SPECTACOR MANAGEMENT GROUP	100	64	\$91,272	\$139,845	59	51	\$63,209	\$45,048	47	19	\$28,063	\$3,525	U
YOUVILLE LIFECARE INC	99	123	\$135,821	\$229,518	53	97	\$69,265	\$87,316	64	58	\$66,556	\$6,381	U
CORPORATE CHEFS INC	99	91	\$189,695	\$275,590	57	61	\$143,277	\$79,326	59	55	\$46,418	\$6,569	42%
IKEA MASSACHUSETTS LLC	99	72	\$110,266	\$230,629	59	59	\$78,509	\$119,155	51	20	\$31,757	\$1,208	U
WHALING CITY EMPLOYMENT INC	99	42	\$65,710	\$84,762	60	35	\$45,469	\$18,957	52	17	\$20,242	\$95	U
BALISE MOTOR SALES COMPANY FKA	99	94	\$98,157	\$283,825	60	79	\$84,045	\$150,993	42	16	\$14,113	\$34,675	U
ANTONS CLEANERS INC	99	87	\$122,869	\$188,366	63	68	\$71,571	\$63,625	53	40	\$51,297	\$1,872	50%
QUINCY MEDICAL CENTER INC	99	138	\$142,885	\$289,677	64	107	\$88,645	\$142,658	52	58	\$54,241	\$4,134	76%
CREATIVE HOST SVCS INC	98	108	\$124,902	\$223,294	47	74	\$76,468	\$91,008	79	78	\$48,434	\$7,385	U
PIER 1 IMPORTS US INC	98	47	\$96,304	\$137,042	56	38	\$67,102	\$38,425	50	11	\$29,201	\$2,314	U
PEOPLE 2.0 GLOBAL, INC.	98	32	\$76,079	\$89,885	57	23	\$54,741	\$12,743	50	9	\$21,338	\$1,063	U
CHIN MANAGEMENT CO	98	82	\$76,810	\$137,631	63	69	\$64,290	\$56,411	51	32	\$12,519	\$4,411	U
JAMES L LONGO	98	151	\$71,939	\$171,931	74	133	\$65,066	\$98,278	36	35	\$6,873	\$1,714	U
FALCON HOTEL CORPORATION	98	88	\$146,461	\$292,404	75	84	\$132,348	\$145,328	35	5	\$14,114	\$615	64%
GENERAL MILLS	97	193	\$81,823	\$434,337	47	124	\$45,106	\$308,808	74	129	\$36,717	\$43,707	93%

**Appendix 3**  
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**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
AMERICAN MEDICAL RESPONSE OF M	97	105	\$95,905	\$206,912	51	96	\$56,201	\$109,821	54	23	\$39,704	\$1,186	88%
BAYPOINTE NURSING HOME INC	97	168	\$106,852	\$325,834	56	119	\$78,485	\$214,231	60	92	\$28,366	\$4,751	30%
EASTPOINTE NURSING HOME INC	97	129	\$132,363	\$266,206	57	99	\$82,872	\$129,485	64	72	\$49,490	\$4,358	30%
EASTERN BANK	97	108	\$173,955	\$375,400	57	79	\$120,855	\$195,434	55	52	\$53,099	\$6,012	80%
LYNN COMMUNITY HEALTH INC	97	153	\$135,450	\$340,252	61	109	\$94,994	\$193,896	62	87	\$40,456	\$10,906	84%
TEWKSBURY DONUT CORP	97	65	\$144,663	\$204,330	70	51	\$118,271	\$55,167	42	23	\$26,392	\$4,500	U
COMMONWEALTH OF MASS BRISTOL C	97	105	\$101,302	\$160,963	71	91	\$90,057	\$57,288	35	20	\$11,245	\$2,373	U
MIDTOWN HOME HEALTH	96	94	\$105,318	\$167,011	36	59	\$31,648	\$52,492	77	61	\$73,670	\$9,201	U
UNISTRESS CORP	96	51	\$88,710	\$122,969	43	36	\$27,640	\$34,102	60	19	\$61,069	\$157	U
ACP CLEANING INC	96	127	\$96,554	\$230,863	53	93	\$43,451	\$129,953	71	76	\$53,104	\$4,356	U
GREATER BOSTON HOME HEALTH	96	131	\$65,947	\$131,000	54	105	\$41,611	\$62,693	59	61	\$24,335	\$2,359	U
ACE EMPLOYMENT UNLIMITED CORP	96	59	\$106,468	\$168,535	54	53	\$75,094	\$61,579	53	18	\$31,374	\$488	U
FRIENDLY FRUIT INC	96	72	\$85,143	\$145,867	57	48	\$56,168	\$57,843	53	41	\$28,975	\$2,880	50%
KINDRED BRAINTREE HOSPITAL, LL	96	166	\$54,283	\$130,427	62	131	\$45,868	\$70,606	47	60	\$8,415	\$5,538	U
JOHNSON & HILL STAFFING SERVIC	96	84	\$74,066	\$118,747	66	72	\$55,139	\$43,696	36	15	\$18,927	\$985	U
ACUSHNET COMPANY	96	143	\$125,012	\$303,436	67	116	\$112,127	\$170,931	44	47	\$12,885	\$7,492	74%
ALLIANCE HEALTH OF QUINCY INC	95	116	\$139,489	\$232,455	42	69	\$74,413	\$81,796	75	89	\$65,076	\$11,170	85%
KPB STAFFING INC	95	76	\$58,701	\$97,516	59	59	\$39,110	\$38,198	48	31	\$19,591	\$617	U
FUNCO INC	95	61	\$97,463	\$148,346	60	46	\$55,183	\$49,090	42	19	\$42,280	\$1,793	U
SECOND GENERATION DONUTS LLC	95	80	\$106,821	\$157,433	61	70	\$75,449	\$50,466	37	17	\$31,372	\$145	U
CHILDRENS SERVICES OF ROXBURY	95	102	\$112,357	\$223,271	62	77	\$79,808	\$104,996	56	50	\$32,549	\$5,917	70%
MORAN FOODS INC	95	81	\$116,548	\$221,236	72	70	\$94,651	\$94,517	40	30	\$21,897	\$10,171	U
CITY OF WESTFIELD	95	158	\$120,545	\$305,890	77	153	\$104,289	\$183,253	25	15	\$16,256	\$2,092	83%
TOWN OF BARNSTABLE	94	90	\$120,167	\$217,129	52	58	\$72,864	\$93,852	53	34	\$47,303	\$3,110	50%
VALENTINE & KEBARTAS INC	94	65	\$105,067	\$175,089	55	47	\$76,513	\$67,683	46	23	\$28,554	\$2,338	50%
PAUL MARC ASSOCIATES INC	94	52	\$82,164	\$113,412	57	45	\$52,244	\$30,784	42	7	\$29,919	\$465	U
AJILON PROFESSIONAL STAFFING L	94	79	\$80,471	\$143,079	60	71	\$52,016	\$62,258	49	27	\$28,455	\$350	U
GENTEX OPTICS INC	93	73	\$96,454	\$164,421	36	49	\$64,017	\$65,115	63	27	\$32,437	\$2,851	76%
BIO-MEDICAL APPLIC OF MASS INC	93	127	\$106,566	\$220,588	52	81	\$79,591	\$110,573	51	57	\$26,974	\$3,449	77%
EXPRESS, LLC	93	22	\$52,611	\$65,715	53	20	\$28,603	\$13,103	46	2	\$24,008	\$1	U
GREATER LYNN SENIOR SERVICES I	93	99	\$129,779	\$232,760	56	76	\$111,661	\$100,902	51	52	\$18,119	\$2,079	73%
MARYLOUS NEWS INC	93	66	\$128,781	\$208,418	60	59	\$88,510	\$78,887	44	18	\$40,272	\$749	U
VHS ACQUISITION SUBSIDIARY NUM	93	141	\$93,917	\$200,126	66	122	\$78,517	\$104,358	35	41	\$15,399	\$1,851	83%
MARRIOTT SENIOR LIVING SER INC	93	148	\$100,278	\$273,196	66	121	\$87,926	\$165,443	49	88	\$12,352	\$7,475	0%
GOODWILL INDUSTRIES OF THE	93	88	\$153,562	\$241,585	73	75	\$98,691	\$85,734	28	18	\$54,871	\$2,289	75%
AGAWAN NURSING LLC	93	154	\$90,508	\$238,970	78	144	\$82,557	\$147,948	24	21	\$7,951	\$514	59%
ENTERPRISE RENT A CAR CO BOSTO	92	57	\$132,044	\$163,386	41	29	\$74,367	\$26,802	64	37	\$57,677	\$4,540	65%
QUAKER FABRIC CORP OF	92	132	\$100,303	\$202,262	43	94	\$79,899	\$86,368	55	52	\$20,404	\$15,590	58%
BOYLSTON STAFFING LLC	92	34	\$51,598	\$60,418	44	26	\$37,027	\$7,894	53	12	\$14,571	\$926	U
GANDARA MENTAL HEALTH CENTER I	92	102	\$148,092	\$273,075	60	87	\$123,460	\$123,820	37	25	\$24,632	\$1,162	85%
IMPERIAL DISTRIBUTORS INC	91	115	\$94,524	\$194,550	44	78	\$40,248	\$90,009	62	65	\$54,276	\$10,017	66%
DLC CORP	91	31	\$112,094	\$124,432	46	24	\$76,003	\$12,219	51	7	\$36,091	\$118	U
RIVERSIDE HOLDING CORP	91	131	\$89,393	\$207,558	56	90	\$63,369	\$114,245	59	77	\$26,024	\$3,921	82%
NEW PATRIOTS STADIUM LLC	91	76	\$95,596	\$143,519	59	68	\$63,223	\$47,670	40	13	\$32,372	\$253	U
KNC MANAGEMENT ENTERPRISES INC	91	57	\$83,850	\$112,135	62	45	\$59,956	\$28,126	38	15	\$23,894	\$158	U
LAUNDRY MANAGEMENT SERVICES, I	91	82	\$97,281	\$181,593	63	75	\$65,545	\$82,372	41	21	\$31,736	\$1,940	U
CHRISTIAN BOOK DISTRIBUTORS LL	91	118	\$111,021	\$235,164	64	96	\$92,761	\$118,907	38	42	\$18,260	\$5,236	56%
CONTROL SECURITY SERVICES INC	90	42	\$160,458	\$178,921	34	22	\$62,299	\$16,815	70	25	\$98,160	\$1,648	U
FRIOIO MANAGEMENT GROUP INC	90	72	\$134,851	\$218,336	55	63	\$71,111	\$77,452	55	41	\$63,739	\$6,034	U

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**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
SONOCO PRODUCTS CO	90	128	\$103,399	\$264,594	55	83	\$79,858	\$157,089	51	72	\$23,541	\$4,105	90%
CATHOLIC CHARITIES DIOCESE	90	49	\$125,196	\$167,510	55	38	\$98,937	\$42,075	42	18	\$26,259	\$239	99%
HULMES TRANSPORTATION SERV LTD	90	70	\$119,253	\$197,062	56	53	\$99,632	\$67,407	40	20	\$19,621	\$10,401	44%
FAMILY HEALTH & SOCIAL SERVIC	90	142	\$128,487	\$327,715	59	107	\$104,432	\$190,857	62	84	\$24,055	\$8,371	70%
ADAMS & ADAMS BUILDING SERVICE	90	100	\$60,481	\$116,986	63	89	\$42,854	\$56,504	30	13	\$17,626	\$2	U
ARROW SECURITY CO INC	90	74	\$107,309	\$172,891	63	67	\$50,980	\$65,473	38	11	\$56,329	\$109	27%
CORONADO GROUP LLC	90	85	\$103,877	\$195,752	66	72	\$86,169	\$90,577	39	26	\$17,708	\$1,298	U
AIRWAY CLEANERS LLC	89	102	\$104,359	\$230,393	39	70	\$41,780	\$106,390	74	71	\$62,580	\$19,644	U
LIBERTY BAKERY KITCHEN INC	89	93	\$93,663	\$154,244	41	67	\$35,573	\$56,376	65	56	\$58,089	\$4,205	U
ADDEN FURNITURE	89	58	\$160,075	\$201,414	43	49	\$46,619	\$35,489	55	22	\$113,457	\$5,849	U
WET SEAL RETAIL INC THE	89	29	\$94,660	\$122,816	46	21	\$49,440	\$28,081	51	11	\$45,220	\$75	U
CONSUMER PRODUCT DISTRIBUTOR I	89	58	\$75,667	\$226,292	48	47	\$51,469	\$145,311	56	38	\$24,198	\$5,314	60%
MERISTAR MANAGEMENT COMPANY LL	89	101	\$69,785	\$173,550	52	79	\$43,442	\$97,250	57	58	\$26,343	\$6,515	U
AFFINITY HOME HEALTH CARE INC	89	125	\$112,069	\$226,305	59	108	\$71,376	\$107,746	49	43	\$40,692	\$6,490	50%
INDEPENDENCE HEALTHCARE CORP	89	120	\$85,444	\$178,502	63	110	\$49,164	\$92,688	37	21	\$36,280	\$370	U
HOLYOKE HOSPITAL INC	89	123	\$81,557	\$241,820	65	114	\$63,802	\$159,788	30	22	\$17,755	\$476	90%
MCBEE ENTERPRISES	89	57	\$104,998	\$154,379	67	49	\$89,881	\$48,260	34	14	\$15,117	\$1,121	U
MENTAL HEALTH ASSOC OF GREATER INTERPARKING	89	101	\$123,111	\$253,902	71	95	\$116,441	\$129,931	26	16	\$6,670	\$860	59%
INTERPARKING	88	87	\$90,251	\$151,787	35	62	\$44,505	\$49,686	73	66	\$45,746	\$11,851	82%
METROPOLITAN HOME HEALTH	88	121	\$130,041	\$241,174	51	90	\$43,797	\$104,227	54	58	\$86,245	\$6,906	U
NEW ENGLAND SASH INC	88	43	\$105,030	\$144,897	57	35	\$56,107	\$38,852	40	8	\$48,922	\$1,015	U
JEWISH REHABILITATION CENTER F	88	140	\$102,497	\$238,724	58	103	\$85,324	\$131,687	54	73	\$17,173	\$4,540	63%
CENTER FOR ADDICTIVE BEHAVIORS	88	56	\$153,147	\$208,391	59	51	\$110,548	\$54,756	44	15	\$42,599	\$489	92%
SOUTH MIDDLESEX OPPORTUNITY	88	95	\$194,734	\$287,996	71	90	\$167,212	\$90,714	24	19	\$27,522	\$2,549	81%
LONGWOOD SECURITY SERVICES INC	87	43	\$169,003	\$237,938	34	25	\$71,733	\$50,038	70	27	\$97,270	\$18,897	70%
MASS ASSOCIATION FOR THE BLIND	87	106	\$154,713	\$245,726	37	75	\$84,860	\$83,972	67	68	\$69,853	\$7,041	47%
RITZ CARLTON HOTEL COMPANY LLC	87	119	\$136,316	\$260,555	39	70	\$86,884	\$115,061	66	75	\$49,432	\$9,178	93%
NE HOME FOR LITTLE WANDERERS	87	59	\$124,191	\$203,385	40	39	\$73,368	\$73,939	70	45	\$50,823	\$5,255	79%
SIMMONS AIRLINE INC	87	115	\$135,780	\$352,939	40	73	\$76,345	\$199,521	68	86	\$59,435	\$17,638	U
BOCH OLDSMOBILE INC	87	100	\$66,024	\$179,584	41	74	\$38,511	\$101,720	58	48	\$27,513	\$11,840	U
IRA AUTOMOTIVE GROUP LLC	87	88	\$134,086	\$227,378	45	69	\$86,521	\$85,499	52	45	\$47,565	\$7,794	U
CANTY-JACKSON FOOD CORP	87	54	\$121,042	\$163,700	48	41	\$44,768	\$42,250	52	30	\$76,274	\$408	U
HENRY LEE WILLIS COMMUNITY	87	111	\$138,360	\$306,505	49	88	\$97,355	\$164,301	56	55	\$41,005	\$3,845	48%
JOHN LEONARD EMPLOYMENT SERVIC	87	69	\$56,020	\$116,458	51	64	\$35,066	\$60,391	41	10	\$20,954	\$47	U
BOSTON PRIVATE INDUSTRY COUNCI	87	16	\$54,664	\$57,470	60	8	\$40,462	\$2,501	31	8	\$14,202	\$305	90%
SALVATION ARMY OF MASS INC	87	80	\$114,459	\$183,867	70	73	\$79,035	\$68,764	26	13	\$35,424	\$645	U
GREAT CUTS INC	87	107	\$112,755	\$231,034	70	100	\$103,878	\$115,820	25	25	\$8,877	\$2,459	54%
GREATER LAWRENCE COMMUNITY	87	169	\$175,555	\$504,847	77	156	\$169,288	\$327,083	18	24	\$6,267	\$2,208	90%
BEAVERBROOK STEP INC	86	66	\$72,304	\$109,100	29	43	\$34,190	\$36,589	66	37	\$38,115	\$206	U
TSI COPLEY INC	86	39	\$123,320	\$172,695	30	32	\$60,376	\$42,814	62	14	\$62,944	\$6,562	U
BUCA RESTAURANTS 3 INC	86	67	\$91,433	\$133,182	37	38	\$51,150	\$35,831	62	46	\$40,283	\$5,919	U
BLOOMINGDALES INC	86	81	\$128,834	\$275,474	42	63	\$92,523	\$144,336	54	35	\$36,310	\$2,305	U
STATION OPERATORS INC	86	87	\$104,934	\$172,482	50	65	\$67,304	\$63,747	55	56	\$37,631	\$3,801	U
BOSTON FINANCIAL DATA SERV	86	124	\$99,179	\$203,626	50	94	\$69,281	\$102,531	42	36	\$29,898	\$1,916	80%
HINGHAM HEALTHCARE	86	102	\$140,585	\$267,411	51	76	\$98,549	\$125,090	50	46	\$42,036	\$1,737	U
QUALITY PACKAGING CO INC	86	78	\$93,980	\$180,129	55	67	\$66,436	\$84,921	40	20	\$27,544	\$1,228	U
ST ANNES HOSPITAL CORP	86	113	\$95,902	\$202,015	58	97	\$69,581	\$105,759	39	28	\$26,321	\$354	80%
CITY OF NEWTON	86	80	\$123,803	\$196,568	59	65	\$106,174	\$68,510	32	25	\$17,629	\$4,255	80%
BETTER COMMUNITY LIVING INC	86	126	\$150,358	\$305,778	63	110	\$120,458	\$147,504	31	26	\$29,900	\$7,916	75%

Appendix 3  
Division of Health Care Finance and Policy  
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DOR Wage Match Data  
SFY 2006  
See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
TELETECH FINANCIAL SERVICES	86	111	\$137,925	\$255,807	65	103	\$101,940	\$114,214	30	19	\$35,985	\$3,668	U
LAWRENCE GENERAL HOSPITAL	86	158	\$98,466	\$255,303	69	134	\$95,631	\$155,003	19	28	\$2,835	\$1,834	U
FELLSWAY DONUTS INC	85	90	\$111,700	\$198,539	37	68	\$45,317	\$83,099	64	61	\$66,383	\$3,740	U
ANN TAYLOR RETAIL INC	85	61	\$95,278	\$159,269	46	45	\$64,275	\$63,599	48	22	\$31,003	\$391	U
ARCHER MANAGEMENT SERVICES	85	71	\$70,106	\$107,827	47	57	\$48,404	\$37,066	43	17	\$21,702	\$656	60%
ADVOCATES INC	85	96	\$91,377	\$141,693	50	70	\$60,110	\$42,776	50	46	\$31,267	\$7,541	70%
NYT RESOURCES CORPORATION	85	99	\$98,994	\$216,885	50	79	\$61,587	\$113,737	54	54	\$37,407	\$4,154	U
L P COLLEGE INC	85	72	\$119,131	\$222,629	53	58	\$81,942	\$103,203	39	22	\$37,189	\$294	15%
ALLIANCE HEALTH OF BROCKTON IN	85	118	\$82,017	\$191,055	54	67	\$58,144	\$103,624	50	79	\$23,873	\$5,413	52%
ERLIN MANOR NURSING HOME INC	85	111	\$70,785	\$173,276	59	95	\$47,272	\$100,889	42	45	\$23,513	\$1,603	78%
ST JOSEPH MANOR NURSING	85	112	\$126,519	\$250,936	59	92	\$78,709	\$121,663	47	57	\$47,810	\$2,754	50%
ST JOHNS NURSING HOME INC	85	101	\$122,436	\$294,311	62	90	\$94,753	\$170,094	36	36	\$27,683	\$1,781	85%
MASS SOCIETY FOR THE PREVENTIO	85	107	\$159,066	\$346,915	63	95	\$127,586	\$187,500	31	25	\$31,479	\$350	71%
JEWISH NURSING HOME OF WESTERN	85	145	\$108,653	\$315,855	67	133	\$98,847	\$206,894	20	17	\$9,806	\$308	72%
ROYAL HEALTH GROUP LLC	85	122	\$84,639	\$181,972	70	109	\$77,092	\$96,972	25	26	\$7,547	\$361	87%
SMS ACQUISITION INC	84	80	\$89,527	\$159,421	25	50	\$32,702	\$57,807	70	51	\$56,826	\$12,087	0%
GILLETTE CO RETIREMENT TRUST	84	14	\$254,948	\$325,885	26	2	\$150,708	\$3,697	67	14	\$104,240	\$67,241	U
WALNUT STREET CENTER INC	84	89	\$124,724	\$195,447	39	62	\$62,708	\$67,796	59	55	\$62,016	\$2,928	76%
ASHMONT HILL LLC	84	101	\$145,068	\$261,893	42	79	\$56,651	\$108,026	62	64	\$88,417	\$8,799	U
LODGIAN HOTELS INC	84	60	\$148,347	\$217,824	47	47	\$119,028	\$68,880	49	27	\$29,319	\$597	60%
FIELDWORKS, LLC	84	24	\$73,380	\$82,414	50	20	\$50,257	\$8,999	42	9	\$23,123	\$35	U
CITY OF CHELSEA	84	108	\$90,229	\$192,302	50	77	\$62,086	\$100,329	45	45	\$28,143	\$1,744	90%
JEWISH HOME FOR AGED OF	84	111	\$81,110	\$172,525	52	86	\$54,327	\$86,526	44	46	\$26,782	\$4,889	60%
ABLE TEMPS INC	84	88	\$56,876	\$88,338	53	63	\$40,698	\$29,420	40	37	\$16,178	\$2,042	U
RIVERSIDE COMMUNITY MENTAL	84	99	\$144,686	\$193,974	54	70	\$114,375	\$47,487	41	53	\$30,311	\$1,801	80%
TWIN COAST ENTERPRISES INC	84	72	\$93,964	\$177,942	58	62	\$79,996	\$83,519	34	15	\$13,968	\$459	U
MENTAL HEALTH SERVICES OF THE	84	67	\$220,826	\$287,373	58	52	\$209,143	\$63,102	34	23	\$11,683	\$3,445	63%
PEOPLE INC	84	66	\$231,898	\$307,486	62	54	\$197,273	\$74,829	30	19	\$34,625	\$760	64%
BROCKTON COALITION FOR THE	84	29	\$248,251	\$272,701	66	23	\$186,834	\$23,233	31	6	\$61,417	\$1,217	U
CARITAS CHRISTI RETIREMENT PLA	83	20	\$156,707	\$223,450	24	9	\$96,295	\$1,238	65	11	\$60,413	\$65,505	U
COMMONWEALTH FLATS DEVELOPMENT	83	82	\$89,526	\$192,571	36	56	\$50,300	\$91,041	53	39	\$39,226	\$12,004	80%
JARD MARKETING CORPORATION	83	78	\$116,668	\$286,314	50	58	\$78,711	\$141,868	47	43	\$37,957	\$27,778	50%
WJD ENTERPRISES INC	83	52	\$82,315	\$135,770	56	46	\$68,859	\$51,936	31	9	\$13,457	\$1,519	U
AFFILIATED PUBLICATIONS INC	82	38	\$135,371	\$152,158	32	28	\$52,104	\$13,100	58	12	\$83,267	\$3,688	U
SUIZA GTL, LLC	82	142	\$56,087	\$180,122	40	81	\$33,293	\$116,729	53	81	\$22,795	\$7,306	82%
ALLIED WASTE NORTH AMERICA INC	82	100	\$56,479	\$124,372	41	71	\$25,574	\$65,126	49	43	\$30,905	\$2,768	U
CORCORAN JENNISON HOSPITALITY	82	97	\$94,301	\$173,753	41	55	\$59,625	\$71,535	56	61	\$34,676	\$7,917	U
EPOCH SL VIII INC	82	118	\$169,860	\$292,296	42	85	\$64,273	\$114,911	67	89	\$105,588	\$7,524	U
ELLIS NURSING HOME INC	82	118	\$105,178	\$235,837	46	85	\$63,018	\$115,263	62	85	\$42,160	\$15,395	15%
ACE EMPLOYMENT SERVICES INC	82	66	\$128,208	\$224,529	47	54	\$86,053	\$94,991	47	28	\$42,155	\$1,330	U
H & M HENNES & MAURITZ LP	82	25	\$96,471	\$114,686	51	21	\$48,435	\$18,156	44	7	\$48,036	\$59	U
JEWISH FAMILY & CHILDRENS	82	121	\$132,997	\$256,974	51	95	\$83,236	\$114,927	48	62	\$49,761	\$9,050	65%
BRODER BROS CO	82	100	\$77,450	\$194,117	53	71	\$54,635	\$105,964	42	42	\$22,816	\$10,703	U
SOUTH SHORE YMCA	82	76	\$159,072	\$271,670	53	62	\$124,043	\$106,749	40	28	\$35,029	\$5,849	73%
G&G RETAIL INC	82	64	\$89,852	\$138,799	54	44	\$64,570	\$47,788	39	34	\$25,282	\$1,159	U
JACKSON VENTURES INC	82	75	\$69,750	\$154,537	56	65	\$60,749	\$83,696	37	19	\$9,000	\$1,091	U
HILTON HOTELS CORP	81	121	\$57,756	\$132,687	34	65	\$27,117	\$63,129	61	81	\$30,639	\$11,802	89%
GOLDEN CARE INC	81	82	\$112,179	\$160,517	38	55	\$48,740	\$45,977	55	45	\$63,439	\$2,360	U
ROBERT BAKER INC	81	30	\$65,268	\$97,716	40	30	\$31,326	\$32,448	44		\$33,942	\$0	U

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Employer (1)	All Programs					MassHealth (3)					FreeCare/UCP (4)					Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents		Employees	Dependents	Employee Costs	Dependent Costs		Employees	Dependents	Employee Costs	Dependent Costs		
MORRISON HEALTH CARE INC	81	61	\$89,196	\$137,056		43	40	\$71,786	\$45,251		50	36	\$17,410	\$2,609		40%
VISITING NURSE ASSOC OF	81	98	\$118,700	\$209,020		50	76	\$103,137	\$82,147		40	38	\$15,563	\$8,173		70%
HILLCREST EXTENDED CARE SERVIC	81	105	\$61,995	\$119,926		56	85	\$46,625	\$54,434		32	33	\$15,370	\$3,497		70%
EVERETT MANAGEMENT CORP	81	50	\$126,324	\$171,186		56	44	\$87,759	\$41,740		36	20	\$38,565	\$3,122		U
HARVEY INDUSTRIES INC	81	108	\$64,617	\$148,482		58	101	\$50,150	\$79,785		29	19	\$14,467	\$4,080		95%
PRODUCTION LINE SUPPORT INC	81	142	\$64,230	\$147,930		64	129	\$46,614	\$83,283		24	34	\$17,617	\$416		U
PRO PARK INC	80	67	\$73,982	\$150,839		30	46	\$34,176	\$66,025		60	43	\$39,806	\$10,832		U
SHERRILL HOUSE INC	80	108	\$127,952	\$250,235		34	70	\$53,935	\$82,963		61	74	\$74,017	\$39,320		73%
CODMAN SQUARE HEALTH CENTER IN	80	104	\$118,485	\$227,882		37	65	\$51,512	\$105,430		63	72	\$66,973	\$3,967		75%
ALDO US INC	80	25	\$69,317	\$77,536		38	14	\$35,131	\$8,219		50	13	\$34,185	\$0		U
ST VINCENTS HOME	80	41	\$122,415	\$188,950		42	29	\$84,924	\$64,868		46	17	\$37,491	\$1,668		50%
CLEANCO MAINTENANCE CORP	80	116	\$79,485	\$179,619		47	85	\$46,965	\$96,655		52	70	\$32,521	\$3,479		U
METRO BOSTON LLC	80	52	\$128,638	\$169,448		49	40	\$109,377	\$36,851		48	32	\$19,261	\$3,960		U
BERKSHIRE COMMON HILTON	80	59	\$123,784	\$203,886		52	53	\$74,028	\$77,933		37	13	\$49,757	\$2,168		0%
JACS OPS IV INC	80	121	\$128,280	\$280,596		55	104	\$118,947	\$149,657		33	29	\$9,332	\$2,660		78%
ALTERNATIVES UNLIMITED INC	80	99	\$100,803	\$192,268		56	78	\$93,029	\$66,178		35	38	\$7,775	\$25,287		77%
SELF HELP INC	80	150	\$125,223	\$315,611		60	134	\$86,340	\$188,609		29	35	\$38,883	\$1,779		75%
EVENT SERVICES AMERICA INC	79	42	\$56,381	\$75,686		44	28	\$35,153	\$18,871		43	18	\$21,228	\$433		U
KRIPALU YOGA FELLOWSHIP	79	67	\$59,985	\$115,528		45	59	\$40,712	\$55,097		39	13	\$19,274	\$445		50%
COLONIAL NURSING HOME OF	79	117	\$106,841	\$252,043		46	77	\$68,071	\$117,973		47	69	\$38,771	\$27,229		37%
NORTHEAST RELIABLE SERVICES IN	79	98	\$119,848	\$254,314		46	79	\$78,339	\$126,877		50	42	\$41,509	\$7,588		53%
BEDFORD VILLAGE NURSING HM INC	79	99	\$102,840	\$216,662		48	86	\$57,577	\$110,018		39	27	\$45,262	\$3,804		U
VALZAR LLC	79	57	\$116,552	\$141,395		48	44	\$76,330	\$21,531		36	20	\$40,221	\$3,313		U
YOUNGER CORPORATION	79	64	\$85,790	\$128,114		49	45	\$54,595	\$40,764		48	38	\$31,196	\$1,560		U
HANCOCK PARK LIMITED PARTNERSH	79	112	\$96,222	\$230,918		53	79	\$65,625	\$118,318		54	81	\$30,597	\$16,378		U
MOVIE GALLERY US INC	79	54	\$59,990	\$84,703		54	42	\$27,690	\$24,702		35	15	\$32,300	\$11		U
J GUSTAFSON ASSOCIATES INC	79	67	\$87,989	\$158,670		54	60	\$46,705	\$69,924		39	19	\$41,285	\$757		U
CANTON NURSING LLC	79	151	\$66,843	\$166,354		55	124	\$47,572	\$97,841		45	68	\$19,271	\$1,670		43%
SAINTS MEMORIAL MEDICAL CENTER	79	86	\$125,105	\$277,437		57	76	\$117,065	\$150,020		23	12	\$8,040	\$2,312		72%
SONS OF DIVINE PROVIDENCE	78	88	\$101,858	\$176,704		32	47	\$42,895	\$63,671		62	64	\$58,963	\$11,175		60%
PARTYSERVERS INC	78	26	\$41,590	\$56,869		36	18	\$27,718	\$12,561		46	12	\$13,872	\$2,718		U
GULF OIL LIMITED PARTNERSHIP	78	40	\$114,694	\$134,053		40	32	\$49,225	\$16,328		45	11	\$65,469	\$3,031		74%
CHAMPION EXPOSITION SERVS INC	78	40	\$81,778	\$108,868		45	33	\$57,406	\$26,250		41	11	\$24,372	\$840		U
DEDHAM NURSING LLC	78	119	\$86,429	\$149,741		48	81	\$30,518	\$59,817		44	65	\$55,910	\$3,496		47%
FINISH LINE INC	78	21	\$52,559	\$62,802		49	13	\$43,939	\$10,127		31	10	\$8,620	\$116		U
INTERIM HEALTHCARE OF WESTERN	78	95	\$59,183	\$105,334		50	77	\$42,271	\$45,983		33	23	\$16,912	\$167		U
DOTS LLC	78	82	\$85,807	\$151,323		53	66	\$58,741	\$64,985		35	36	\$27,066	\$531		75%
AUTO DEALERS EXCHANGE OF CONCO	78	58	\$223,088	\$393,496		53	50	\$173,495	\$166,336		31	16	\$49,592	\$4,072		83%
GSWA SERVICES INC	78	76	\$83,167	\$163,069		55	67	\$71,841	\$79,762		26	10	\$11,326	\$140		89%
TEAM JO ANN INC	78	67	\$179,773	\$232,766		55	49	\$161,507	\$52,173		29	27	\$18,266	\$820		U
WIPC SUMMERFIELD LLC	77	78	\$42,669	\$81,664		31	50	\$20,342	\$33,191		55	45	\$22,327	\$5,805		U
COMMUNITY RESOURCES FOR JUSTIC	77	82	\$64,293	\$107,598		33	41	\$37,279	\$38,834		56	56	\$27,013	\$4,472		67%
PLAZA CAFE INC	77	110	\$94,329	\$206,857		35	74	\$47,675	\$91,240		59	73	\$46,653	\$21,289		68%
MUSEUM OF FINE ARTS	77	37	\$132,201	\$181,322		36	31	\$70,181	\$45,435		52	18	\$62,020	\$3,686		85%
GLADCO ENTERPRISES INC	77	77	\$88,891	\$159,283		42	60	\$46,703	\$62,575		51	43	\$42,188	\$7,817		U
BOSTON CHECK CASHERS #1 INC	77	76	\$204,287	\$351,871		46	65	\$113,803	\$145,107		56	47	\$90,484	\$2,477		U
SWANSEA LOUNGE INC	77	46	\$79,391	\$145,591		47	35	\$54,768	\$64,098		36	13	\$24,623	\$2,102		U
INNSEASON MANAGEMENT, INC.	77	60	\$73,702	\$133,331		49	54	\$33,994	\$56,871		34	12	\$39,708	\$2,759		U
SC CORP	77	90	\$93,157	\$200,610		51	71	\$71,942	\$106,316		38	30	\$21,215	\$1,137		62%

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Employer (1)	All Programs					MassHealth (3)					FreeCare/UCP (4)					Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents		Employees	Dependents	Employee Costs	Dependent Costs		Employees	Dependents	Employee Costs	Dependent Costs		
LOOMIS HOUSE INC	77	92	\$104,631	\$211,115		55	77	\$83,559	\$105,399		29	27	\$21,072	\$1,084		60%
OVERLOOK HOME HEALTH INC	77	133	\$93,573	\$239,751		57	105	\$88,083	\$144,482		29	44	\$5,489	\$1,697		0%
MULTICULUTRAL COMM SERVICES OF	77	112	\$70,692	\$158,967		61	101	\$63,311	\$86,171		26	23	\$7,381	\$2,105		1%
WASH DEPOT HOLDINGS INC	76	46	\$166,714	\$199,290		31	23	\$73,250	\$31,270		53	36	\$93,464	\$1,306		U
NATIONAL SECURITY PROTECTIVE	76	58	\$82,096	\$135,927		33	45	\$57,135	\$51,572		48	23	\$24,960	\$2,260		80%
WINTER WYMAN TEMPORARY	76	63	\$80,954	\$130,261		36	42	\$57,605	\$36,992		47	27	\$23,349	\$12,314		U
LEGGETT & PLATT INCORPORATED	76	91	\$98,056	\$214,149		40	66	\$43,492	\$114,565		45	41	\$54,564	\$1,528		80%
POLAR CORPORATION	76	49	\$53,884	\$84,548		41	34	\$34,674	\$25,383		41	23	\$19,210	\$5,281		87%
STAR EMPLOYMENT SERVICES INC	76	76	\$75,642	\$110,813		42	55	\$28,058	\$31,329		50	49	\$47,583	\$3,843		U
MIDLAND HOTEL CORP	76	88	\$51,950	\$148,025		45	70	\$29,642	\$77,807		41	47	\$22,308	\$18,269		U
CITY OF EVERETT	76	75	\$132,559	\$201,193		45	57	\$72,608	\$67,534		39	23	\$59,951	\$1,100		97%
ALLIANCE FOR RESOURCE MANAGEME	76	62	\$110,237	\$199,943		51	53	\$102,320	\$89,210		36	29	\$7,916	\$496		U
EXCUSTAFF PERSONNEL INC	76	79	\$84,100	\$143,249		56	74	\$72,014	\$58,755		24	11	\$12,086	\$394		U
CITY OF NORTH ADAMS	76	106	\$137,547	\$279,095		56	93	\$129,133	\$139,938		28	30	\$8,414	\$1,610		71%
ROLYNDA SALONS INC	76	83	\$150,246	\$261,820		56	68	\$137,724	\$107,534		32	27	\$12,522	\$4,040		50%
INTERSEMINARIAN PROJECT	76	13	\$305,806	\$322,746		58	6	\$263,701	\$10,802		47	10	\$42,105	\$6,137		U
RAYNHAM MEDICAL INVESTORS LTD	76	113	\$89,030	\$261,360		61	102	\$82,333	\$132,091		22	24	\$6,697	\$40,238		74%
NEW WORLD SECURITY ASSOCIATES	75	34	\$96,184	\$145,117		25	24	\$25,749	\$38,198		62	25	\$70,435	\$10,735		U
WACKENHUT CORP THE	75	68	\$64,960	\$101,840		28	42	\$37,137	\$30,839		56	46	\$27,823	\$6,042		80%
ANTHONYS PIER 4 INC	75	73	\$100,418	\$186,289		35	57	\$37,054	\$80,073		49	39	\$63,364	\$5,799		U
NEW ENGLAND NEWSPAPERS INC	75	45	\$78,819	\$129,610		38	38	\$31,140	\$50,653		46	12	\$47,679	\$138		U
GU MARKETS LLC	75	38	\$96,677	\$114,333		38	23	\$51,609	\$14,928		47	18	\$45,067	\$2,728		U
CAMBRIDGE HOSPITAL PROFESSIONA	75	76	\$126,434	\$205,458		41	56	\$52,908	\$66,941		51	33	\$73,526	\$12,083		85%
JUST FOOD SERVICE TEMPS INC.	75	15	\$55,486	\$60,986		44	10	\$35,598	\$5,287		42	10	\$19,889	\$213		U
SUMMIT DINING SERVICES INC	75	73	\$120,751	\$210,878		44	61	\$85,280	\$88,987		46	38	\$35,471	\$1,140		U
R F OWENS CO INC	75	39	\$119,769	\$172,633		45	33	\$86,548	\$52,432		36	14	\$33,221	\$432		87%
GF PILGRIM INC	75	106	\$112,274	\$219,475		46	80	\$77,580	\$103,812		50	67	\$34,694	\$3,389		U
UHS OF WESTWOOD PEMBROKE INC	75	101	\$117,406	\$210,123		48	74	\$94,200	\$90,326		35	38	\$23,206	\$2,391		U
CITY OF MALDEN	75	101	\$91,242	\$168,828		54	79	\$59,815	\$76,941		29	33	\$31,426	\$646		90%
JELD WEN INC	75	50	\$94,226	\$154,513		57	43	\$87,072	\$53,069		23	8	\$7,154	\$7,218		U
DEMAKES ENTERPRISES INC	74	57	\$89,166	\$171,821		21	37	\$26,650	\$81,007		59	29	\$62,516	\$1,647		70%
BANANA REPUBLIC, LLC	74	25	\$40,502	\$64,134		36	22	\$21,346	\$22,926		42	7	\$19,156	\$706		U
WALTHAM COMMITTEE INC	74	62	\$110,644	\$164,877		38	47	\$63,219	\$52,498		48	30	\$47,426	\$1,735		70%
THE JOINT VENTURE OF THOMPSON	74	70	\$145,345	\$237,079		38	62	\$100,800	\$89,354		46	24	\$44,545	\$2,380		U
ROGERSON HOUSE	74	112	\$82,466	\$190,228		49	93	\$47,022	\$94,175		50	68	\$35,443	\$13,587		40%
PLASTIC PACKAGING CORP	74	34	\$120,520	\$150,329		52	32	\$91,386	\$26,211		36	9	\$29,134	\$3,599		U
COMMUNITY TEAMWORK INC	74	107	\$99,192	\$265,162		54	83	\$89,596	\$163,960		25	31	\$9,596	\$2,010		82%
OMNIGLOW CORPORATION	74	100	\$57,940	\$148,591		55	95	\$43,296	\$89,553		24	13	\$14,643	\$1,098		84%
CITY OF SALEM	74	85	\$85,684	\$196,377		56	73	\$73,159	\$109,377		28	24	\$12,526	\$1,315		80%
INTERSTATE HOTELS LLC	73	95	\$88,245	\$166,257		27	61	\$29,296	\$72,331		56	58	\$58,949	\$5,681		0%
COMMUNITY MANAGEMENT ASSISTANC	73	46	\$155,310	\$184,891		37	33	\$70,602	\$24,833		56	30	\$84,708	\$4,748		U
HUDSON RPM DISTRIBUTORS LLC	73	72	\$91,473	\$194,149		38	59	\$56,239	\$97,947		47	31	\$35,234	\$4,729		100%
RETAIL SOLUTIONS AT WORK LLC	73	33	\$80,512	\$108,904		38	30	\$61,356	\$27,352		40	10	\$19,156	\$1,039		U
CORESTAFF SERVICES LP	73	66	\$46,101	\$74,240		47	57	\$33,185	\$27,966		33	10	\$12,916	\$174		U
PETSMART INC	73	46	\$76,613	\$115,306		47	28	\$56,109	\$36,673		33	24	\$20,504	\$2,019		U
MAXIM HEALTHCARE SERVICES INC	73	71	\$75,771	\$113,932		50	60	\$50,280	\$37,656		32	25	\$25,491	\$505		U
CAPE COD HOSPITAL	73	128	\$75,826	\$169,752		50	97	\$70,530	\$88,408		36	51	\$5,295	\$5,518		75%
NORTON AND ASSOCIATES INC	73	118	\$56,134	\$166,324		51	94	\$46,169	\$109,280		27	27	\$9,965	\$910		U
FAIRHAVEN HEALTH SYSTEMS INC	73	109	\$80,886	\$200,618		52	94	\$53,647	\$118,761		33	44	\$27,239	\$972		54%

**Appendix 3**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care ("50+")**  
**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
NAUSET INC	73	25	\$276,817	\$293,269	55	19	\$271,833	\$16,343	22	7	\$4,983	\$110	U
MONTACHUSETT OPPORTUNITY COUNC	73	111	\$115,115	\$256,084	59	98	\$103,170	\$135,980	28	35	\$11,945	\$4,989	91%
HOME CARE INC	73	126	\$143,944	\$341,203	64	119	\$130,171	\$196,774	26	29	\$13,773	\$485	63%
PIER FIVE SERVICES INC AT WORL	72	94	\$88,379	\$231,179	32	51	\$65,415	\$139,412	57	66	\$22,964	\$3,388	75%
COURTYARD NURSING CARE CENTER	72	115	\$67,661	\$162,497	34	68	\$19,919	\$73,156	54	81	\$47,742	\$21,681	87%
MOBILE SOLUTION CORPORATION TH	72	22	\$68,308	\$78,774	35	13	\$33,476	\$8,830	39	9	\$34,832	\$1,636	U
MCLEAN HOSPITAL CORPORATION	72	69	\$126,202	\$192,830	36	51	\$90,458	\$57,897	46	31	\$35,744	\$8,731	79%
DANA FARBER CANCER INSTITUTE I	72	62	\$56,918	\$101,221	38	43	\$35,197	\$43,793	44	30	\$21,721	\$510	85%
NETWORK EMPLOYMENT SERVICES IN	72	42	\$73,125	\$104,919	41	34	\$39,337	\$31,674	37	8	\$33,788	\$120	U
ASSOCIATED DAY CARE SERVICES O	72	114	\$153,291	\$348,903	46	84	\$132,876	\$189,828	40	55	\$20,415	\$5,785	85%
YOUNG WOMENS CHRISTIAN	72	76	\$90,809	\$190,233	62	68	\$79,320	\$89,653	18	23	\$11,489	\$9,771	67%
RAD EMPLOYMENT SERV INC	71	40	\$109,118	\$147,227	31	33	\$22,339	\$37,574	46	8	\$86,779	\$535	U
BOSTON HOUSING AUTHORITY	71	75	\$109,618	\$178,041	32	43	\$73,481	\$63,099	43	37	\$36,137	\$5,324	85%
JETBLUE AIRWAYS CORPORATION	71	67	\$145,777	\$228,568	38	49	\$47,338	\$80,939	41	25	\$98,439	\$1,852	U
PACIFIC SUNWEAR STORES CORP	71	22	\$75,973	\$100,089	46	17	\$66,453	\$22,652	32	6	\$9,519	\$1,464	U
MASS JOB TRAINING INC	71	89	\$71,804	\$131,877	56	75	\$61,661	\$59,533	23	22	\$10,144	\$540	74%
COMMUNITY ENTERPRISES INC	71	31	\$298,291	\$343,479	58	26	\$293,359	\$44,611	21	14	\$4,932	\$577	U
STONERIDGTE CONTROL DEVICES IN	70	113	\$62,636	\$173,162	28	70	\$30,096	\$74,670	56	79	\$32,540	\$35,856	80%
HEALTH CARE STAFFING INC	70	90	\$51,030	\$79,787	29	55	\$16,044	\$24,581	52	59	\$34,986	\$4,175	35%
MASS EYE & EAR INFIRMARY	70	77	\$89,428	\$182,839	32	51	\$57,971	\$91,379	48	40	\$31,457	\$2,032	76%
BOSTON HOME INC	70	107	\$156,708	\$248,883	35	62	\$90,613	\$83,156	52	75	\$66,094	\$9,020	U
CANTON DISTRIBUTORS CPL INC	70	86	\$51,750	\$99,634	38	53	\$23,801	\$39,513	52	69	\$27,949	\$8,371	U
ANODYNE CORP	70	42	\$58,642	\$78,261	38	31	\$40,493	\$15,649	40	21	\$18,149	\$3,970	U
MASS PUBLIC INTEREST RESEARCH	70	8	\$67,291	\$67,915	38	4	\$42,258	\$613	37	5	\$25,033	\$11	U
JETRO HOLDINGS INC	70	21	\$68,117	\$76,292	41	15	\$30,206	\$8,098	38	9	\$37,911	\$78	U
STATE CLEANING SERVICE INC	70	95	\$97,756	\$225,080	41	75	\$33,338	\$118,453	60	77	\$64,418	\$8,871	U
NEW ENGLAND PET CENTERS INC	70	35	\$77,635	\$104,782	41	22	\$61,401	\$26,267	35	14	\$16,234	\$880	U
NELSON WATSON & ASSOCIATES	70	55	\$87,007	\$132,012	43	44	\$57,059	\$44,525	36	18	\$29,948	\$480	U
SALVATION ARMY THE	70	45	\$60,627	\$86,362	47	42	\$44,988	\$23,439	32	7	\$15,639	\$2,295	U
DRESS BARN INC	70	64	\$92,824	\$143,596	48	53	\$76,042	\$50,206	31	18	\$16,782	\$566	80%
LYNN ECONOMIC OPPORTUNTY INC	70	131	\$117,104	\$290,524	50	99	\$104,001	\$170,561	36	66	\$13,103	\$2,859	66%
KIDS PLACE INC THE	70	79	\$64,975	\$132,106	62	73	\$60,823	\$66,768	15	10	\$4,152	\$364	20%
WALDWIN CONCESSIONS LLC	69	46	\$76,079	\$117,644	23	30	\$47,223	\$39,753	54	33	\$28,856	\$1,813	U
MITCHELLS FORMALWEAR INC	69	46	\$62,837	\$80,088	26	32	\$25,527	\$15,844	47	16	\$37,310	\$1,406	U
DEPENDABLE PARKING INC	69	58	\$79,262	\$127,967	27	45	\$13,225	\$35,351	54	38	\$66,038	\$13,354	U
HUMAN SERVICE OPTIONS INC	69	73	\$49,343	\$80,751	29	46	\$21,763	\$30,113	53	46	\$27,580	\$1,296	90%
ALTERNATE CONCEPTS INC	69	97	\$169,139	\$298,313	29	68	\$101,615	\$110,818	56	62	\$67,524	\$18,357	100%
SURGE RESOURCES INC	69	48	\$54,179	\$108,772	33	35	\$29,016	\$53,485	43	19	\$25,163	\$1,108	53%
CINTAS CORPORATION #2	69	94	\$55,401	\$183,816	35	78	\$37,384	\$121,581	40	30	\$18,017	\$6,833	85%
HOMESTEAD VILLAGE MANAGEMENT I	69	77	\$76,617	\$157,662	38	52	\$54,659	\$75,921	40	40	\$21,958	\$5,124	U
GENTLE COMMUNICATIONS LLC	69	69	\$70,960	\$131,817	42	52	\$53,777	\$57,944	38	28	\$17,183	\$2,913	34%
OFFICE MAX INC	69	50	\$75,392	\$112,515	43	39	\$54,537	\$37,018	33	13	\$20,855	\$105	71%
HARRINGTON MEMORIAL HOSPITAL I	69	86	\$84,784	\$185,576	46	78	\$67,389	\$98,942	28	16	\$17,395	\$1,849	80%
SAGE CLIENT 289, LLC	69	77	\$86,383	\$260,180	48	68	\$69,987	\$171,534	37	33	\$16,396	\$2,264	U
BIL RAY ALUMINUM SIDING CORP O	69	42	\$69,344	\$96,334	50	39	\$57,163	\$26,918	24	6	\$12,180	\$72	27%
NGCC INC	69	61	\$91,101	\$163,314	53	49	\$78,245	\$71,106	22	20	\$12,857	\$1,107	76%
AA TRANSPORTATION CO INC	69	113	\$123,887	\$275,873	58	103	\$116,732	\$145,763	27	46	\$7,155	\$6,222	23%
PRIDE INC	69	26	\$267,696	\$289,843	64	25	\$256,424	\$22,119	9	4	\$11,272	\$29	U
ORIGINAL RANGOON CO INC THE	68	126	\$14,837	\$55,751	38	96	\$6,321	\$28,963	46	75	\$8,517	\$11,950	U

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
JOHN GALT STAFFING INC	68	104	\$47,048	\$103,281	44	88	\$38,194	\$51,839	29	20	\$8,854	\$4,394	U
YOUTH OPPORTUNITIES UPHELD INC	68	73	\$79,148	\$171,259	44	65	\$68,409	\$88,788	33	26	\$10,740	\$3,323	62%
DEB SHOPS, INC.	68	38	\$57,764	\$89,330	47	25	\$42,776	\$31,566	29	16	\$14,989	\$0	U
JACS OPS III INC	68	86	\$87,919	\$140,013	48	65	\$60,508	\$50,411	30	33	\$27,411	\$1,683	65%
NORTHERN BERKSHIRE COMMUNITY	68	77	\$87,487	\$166,289	49	68	\$65,971	\$74,959	24	16	\$21,517	\$3,843	64%
CITY OF HAVERHILL	68	88	\$167,943	\$274,286	54	83	\$162,467	\$103,250	17	9	\$5,476	\$3,093	90%
FAIRMONT COPLEY OPERATING CO	67	78	\$54,200	\$137,836	29	52	\$20,407	\$66,403	52	53	\$33,793	\$17,233	U
PREFERRED STAFFING, INC.	67	40	\$45,586	\$57,859	30	31	\$9,592	\$11,224	48	25	\$35,994	\$1,049	U
BEALE'S LLC	67	94	\$112,670	\$220,215	33	69	\$43,611	\$102,754	53	62	\$69,059	\$4,790	U
PARAMOUNT MANAGEMENT ASSOC LLC	67	77	\$55,742	\$106,151	37	53	\$31,674	\$44,650	41	44	\$24,068	\$5,760	70%
MD MANAGEMENT CO	67	48	\$130,363	\$224,095	38	31	\$78,929	\$89,200	50	40	\$51,434	\$4,532	U
TEMPSOURCE INC	67	69	\$51,345	\$88,053	39	62	\$21,173	\$33,175	34	20	\$30,172	\$3,532	U
JANITECH INC	67	75	\$72,039	\$139,446	40	63	\$37,548	\$65,151	37	32	\$34,492	\$2,255	U
DANIEL DAIGLE	67	50	\$101,613	\$149,599	42	41	\$53,671	\$43,149	34	15	\$47,942	\$4,837	U
SENIOR RESIDENTIAL CARE/KINGST	67	120	\$68,263	\$149,114	44	92	\$39,824	\$70,803	42	61	\$28,439	\$10,047	69%
SOUTH SHORE MENTAL HEALTH CENT	67	84	\$70,216	\$101,449	46	69	\$22,319	\$26,838	30	28	\$47,897	\$4,395	41%
BROWN GROUP RETAIL INC	67	41	\$84,114	\$117,546	47	28	\$50,963	\$30,185	32	19	\$33,151	\$3,247	U
CITY OF LEOMINSTER	67	86	\$88,753	\$259,783	48	82	\$74,089	\$165,613	29	22	\$14,664	\$5,417	U
BERKSHIRE COMMUNITY COLLEGE	67	55	\$93,561	\$134,186	49	45	\$78,914	\$40,611	25	14	\$14,647	\$15	U
CHARLES RIVER ASSOCIATION FOR	67	40	\$190,087	\$222,146	49	31	\$175,498	\$29,648	27	17	\$14,589	\$2,412	U
HOLYOKE CHICOPEE SPRINGFIELD H	67	110	\$113,144	\$299,972	51	98	\$108,222	\$186,141	21	19	\$4,921	\$688	70%
RIVERSIDE INDUSTRIES INC	67	37	\$231,981	\$278,455	56	35	\$208,945	\$46,281	14	5	\$23,035	\$193	0%
SIMMONS COLLEGE CORP	66	38	\$57,840	\$92,178	19	31	\$24,127	\$32,623	48	9	\$33,713	\$1,715	U
GEORGE W. PRESCOTT PUBLISHING	66	88	\$115,919	\$182,629	32	76	\$62,109	\$64,381	49	45	\$53,810	\$2,329	U
TSG INC	66	38	\$54,369	\$80,058	33	30	\$39,147	\$24,391	40	14	\$15,221	\$1,298	U
EASTERN COMPANY INC	66	77	\$101,402	\$180,613	33	51	\$42,656	\$69,288	44	48	\$58,745	\$9,923	U
FRATERNAL ORDER OF POLICE MASS	66	8	\$67,829	\$72,856	36	7	\$49,892	\$3,484	31	3	\$17,937	\$1,544	U
STERLINGWEAR OF BOSTON INC	66	82	\$51,085	\$122,207	37	59	\$26,241	\$57,662	45	54	\$24,844	\$13,459	U
VANGUARD CAR RENTAL USA INC	66	67	\$75,215	\$170,044	37	52	\$52,450	\$92,643	39	33	\$22,765	\$2,186	U
CANYON RANCH MANAGEMENT LLC	66	54	\$60,099	\$100,827	38	47	\$33,828	\$35,978	32	9	\$26,270	\$4,750	74%
MIDDLESEX COMMUNITY COLLEGE	66	53	\$70,851	\$163,715	40	47	\$60,218	\$92,322	32	15	\$10,633	\$543	U
NOTRE DAME HEALTH CARE CENTER	66	91	\$71,517	\$154,459	41	73	\$36,377	\$78,795	37	39	\$35,140	\$4,147	73%
SUB LINC ACQUISITION LLC	66	27	\$79,686	\$95,328	42	23	\$62,274	\$15,529	32	8	\$17,412	\$113	U
CHEZ JOSEF INC	66	50	\$53,565	\$81,959	43	49	\$32,334	\$28,241	31	5	\$21,230	\$154	U
HENRY HEYWOOD MEMORIAL HOSP	66	99	\$75,184	\$161,208	43	76	\$64,368	\$81,484	30	35	\$10,815	\$4,540	69%
GIUSPAD INC.	66	44	\$105,312	\$154,985	43	36	\$81,714	\$49,292	26	11	\$23,598	\$381	U
STATEWIDE INC	66	27	\$96,387	\$106,642	46	21	\$39,649	\$8,828	33	8	\$56,738	\$1,427	U
BERKSHIRE FAMILY AND INDIVIDUA	66	49	\$71,363	\$130,365	46	46	\$65,051	\$57,288	21	3	\$6,312	\$1,714	85%
MERRIMACK VALLEY YMCA	66	69	\$85,032	\$190,881	46	63	\$75,572	\$101,339	27	19	\$9,460	\$4,510	60%
MASS EXTERIORS INC	66	45	\$64,904	\$84,220	47	43	\$48,661	\$19,303	19	2	\$16,243	\$13	U
HEALTHALLIANCE HOSPITALS INC	66	104	\$83,541	\$182,976	49	89	\$76,860	\$98,035	25	30	\$6,681	\$1,401	75%
ACTIVE MA INC	66	71	\$70,186	\$150,186	50	66	\$64,691	\$79,539	20	9	\$5,495	\$461	50%
WEST SIDE DONUTS INC	66	30	\$82,252	\$110,099	50	24	\$74,235	\$27,831	21	7	\$8,017	\$16	U
MERIDIAN ASSOCIATES FOR PROGRA	66	53	\$115,364	\$163,076	50	48	\$91,114	\$45,399	27	15	\$24,250	\$2,312	U
WORCESTER SKILLED NURSING AND	66	103	\$176,029	\$266,999	50	98	\$161,324	\$89,575	28	22	\$14,705	\$1,395	67%
WAREHAM NURSING LLC	66	79	\$68,979	\$147,483	52	71	\$63,398	\$77,440	19	13	\$5,582	\$1,064	U
BLOOMS BUS LINES INC	66	107	\$153,298	\$302,934	53	93	\$101,496	\$137,039	23	30	\$51,802	\$12,597	73%
BUS SERVICE CO	65	23	\$68,108	\$85,874	26	19	\$21,244	\$17,330	49	11	\$46,864	\$436	U
AULSON COMPANY INC THE	65	50	\$43,332	\$77,098	27	40	\$20,628	\$32,909	41	13	\$22,704	\$856	U

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
RETAILERS SECURITY & INVESTIGA	65	40	\$33,447	\$48,061	29	29	\$12,164	\$11,735	45	23	\$21,283	\$2,879	U
LYNNWAY ENTERPRISES INC	65	36	\$97,048	\$142,228	29	27	\$54,205	\$40,677	40	11	\$42,843	\$4,503	33%
ABC PROFESSIONALS INC	65	55	\$53,386	\$66,943	32	41	\$20,343	\$12,833	41	24	\$33,043	\$724	U
FREIBER G DALE ASSOC INC	65	74	\$69,948	\$111,414	33	58	\$21,268	\$36,541	46	35	\$48,680	\$4,925	U
NEW BALANCE ATHLETIC SHOE INC	65	109	\$44,816	\$149,079	34	72	\$34,701	\$99,136	38	63	\$10,115	\$5,126	83%
DIRECTECH, INC.	65	86	\$46,881	\$114,611	35	59	\$24,324	\$60,731	38	40	\$22,558	\$6,998	U
CAPE COD COMMUNITY COLLEGE	65	35	\$115,797	\$142,058	35	27	\$71,403	\$26,115	34	8	\$44,395	\$146	U
C A P S INC	65	55	\$35,128	\$51,786	38	41	\$18,113	\$14,692	30	15	\$17,015	\$1,965	U
CELLCO PARTNERSHIP	65	47	\$68,339	\$112,432	40	45	\$37,178	\$42,702	34	11	\$31,161	\$1,391	U
REHABILITATION & LIVING CENTER	65	92	\$70,401	\$123,678	40	68	\$57,843	\$51,942	34	43	\$12,558	\$1,335	U
FAIRLAWN MEDICAL INVESTOR, LLC	65	92	\$66,672	\$152,288	43	78	\$43,616	\$77,464	29	24	\$23,056	\$8,152	U
CHARLS RIVER LABORATORIES INC	65	80	\$98,842	\$192,585	44	58	\$83,063	\$92,363	34	41	\$15,779	\$1,380	75%
YOUNG MENS CHRISTIAN ASSOCIATI	65	59	\$148,073	\$206,793	50	53	\$141,107	\$58,636	22	13	\$6,966	\$83	75%
POSITIVE ACTION AGAINST CHEMIC	65	17	\$144,484	\$167,512	52	15	\$135,385	\$23,028	21	3	\$9,099		U
COUNTRY ESTATES NURSING, LLC	65	122	\$39,348	\$109,166	58	110	\$36,298	\$69,278	15	24	\$3,050	\$540	U
GREATER BOSTON CHINESE GOLDEN	64	50	\$59,840	\$101,306	15	9	\$26,082	\$5,052	59	47	\$33,758	\$36,414	U
MCCORMICK & SCHMICK RESTAURANT	64	45	\$91,890	\$99,623	18	20	\$33,537	\$6,453	53	35	\$58,353	\$1,280	U
PALLADION SERVICES LLC	64	38	\$130,113	\$163,343	19	26	\$34,090	\$19,211	53	22	\$96,023	\$14,018	U
HUNTLEIGH USA CORPORATION	64	55	\$73,645	\$120,618	21	40	\$28,439	\$44,260	51	38	\$45,205	\$2,714	U
CONVERTIBLE CASTLE INC THE	64	73	\$39,245	\$101,713	23	43	\$18,653	\$54,462	48	50	\$20,592	\$8,006	50%
MORRISON CROTHALL SUPPORT SVCS	64	64	\$80,647	\$148,271	23	35	\$34,628	\$47,748	57	59	\$46,019	\$19,877	U
GUARDSMARK INC.	64	50	\$156,622	\$198,473	26	30	\$105,233	\$31,474	46	31	\$51,389	\$10,377	66%
CHURCH STREET CREOLE CAFE INC	64	35	\$73,940	\$103,003	29	24	\$36,456	\$24,215	42	19	\$37,485	\$4,848	U
HEARTH N KETTLE OF HYANNIS INC	64	39	\$77,699	\$101,794	30	25	\$47,933	\$22,233	42	26	\$29,766	\$1,862	U
STAFFING SOLUTIONS INC	64	49	\$49,176	\$81,217	31	39	\$30,727	\$31,424	39	18	\$18,449	\$616	U
ROXBURY COMPREHENSIVE COMMUNIT	64	83	\$104,710	\$214,981	33	61	\$56,727	\$104,873	46	47	\$47,982	\$5,398	80%
ETHNIC & AMERICAN FOODS INC	64	62	\$59,617	\$111,468	34	36	\$26,845	\$45,595	42	39	\$32,772	\$6,255	U
OCEAN SPRAY CRANBERRIES INC	64	36	\$215,353	\$239,480	36	32	\$40,610	\$23,049	31	6	\$174,742	\$1,079	U
SMITHGALL ENTERPRISES INC	64	74	\$96,822	\$165,352	37	55	\$35,677	\$59,411	37	35	\$61,146	\$9,118	U
LOG CABIN BANQUET THE	64	41	\$49,237	\$70,963	38	35	\$38,454	\$21,682	32	11	\$10,783	\$43	50%
OTTAWAY NEWSPAPERS INC	64	48	\$88,870	\$142,043	39	32	\$75,446	\$52,795	36	20	\$13,424	\$378	U
AC RAYNHAM HOLDINGS INC	64	45	\$49,774	\$84,438	44	40	\$38,083	\$33,580	24	8	\$11,692	\$1,084	U
ELECTRIC DONUTS INC	64	73	\$61,251	\$97,706	45	69	\$36,702	\$36,213	33	27	\$24,550	\$242	U
B E DONUTS INC	64	41	\$81,847	\$138,839	46	38	\$57,315	\$56,446	25	9	\$24,532	\$546	U
CENTRUS PREMIER HOME CARE INC	64	124	\$72,792	\$137,525	47	104	\$58,792	\$64,274	25	36	\$14,000	\$459	U
NEW ENGLAND SINAI HOSPITAL	64	111	\$58,816	\$159,909	57	105	\$54,159	\$100,304	13	20	\$4,657	\$790	80%
SERVICEMASTER MANAGEMENT	63	71	\$84,187	\$164,213	26	56	\$24,320	\$68,789	47	36	\$59,867	\$11,237	U
HOT TOPIC INC	63	15	\$40,971	\$48,902	27	11	\$17,707	\$7,931	37	4	\$23,264	\$0	U
FIRST MARBLEHEAD EDUCATION	63	69	\$55,412	\$126,625	27	46	\$42,140	\$66,154	44	39	\$13,271	\$5,060	80%
ZWICKER AND ASSOCIATES PC	63	48	\$77,413	\$123,215	30	28	\$57,041	\$45,158	36	21	\$20,372	\$643	50%
HARVARD STREET NEIGHBORHOOD	63	60	\$120,904	\$221,974	30	45	\$69,163	\$91,185	48	34	\$51,741	\$9,885	60%
PIANTEDOSI BAKING CO	63	121	\$71,612	\$230,898	32	86	\$33,701	\$149,266	46	74	\$37,911	\$10,020	60%
WINGATE OF BRIGHTON INC	63	84	\$79,424	\$147,266	32	57	\$46,502	\$61,253	46	55	\$32,922	\$6,589	90%
WEST SIDE CORP	63	74	\$74,614	\$128,628	34	44	\$41,603	\$40,827	40	39	\$33,010	\$13,187	U
LUTHERAN HOME OF WORCESTER INC	63	84	\$77,258	\$162,911	35	64	\$58,385	\$83,369	44	42	\$18,873	\$2,285	80%
DEUTSCHES ALTENHEIM INC	63	85	\$95,414	\$187,340	35	61	\$66,268	\$82,007	41	51	\$29,146	\$9,919	50%
GENESCO INC	63	16	\$109,989	\$112,034	35	8	\$96,425	\$1,611	34	9	\$13,564	\$435	U
EASTERN IMAGES INVESTORS LTD	63	55	\$94,523	\$163,956	36	40	\$59,489	\$63,108	36	29	\$35,034	\$6,325	50%
STAFFING NETWORK INC	63	38	\$97,217	\$139,735	36	31	\$67,435	\$41,895	34	13	\$29,782	\$623	72%

**Appendix 3**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care ("50+")**  
**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
NEVILLE COMMUNITIES HOME INC	63	90	\$114,928	\$209,460	37	69	\$75,527	\$91,868	38	49	\$39,401	\$2,664	70%
PITNEY BOWES MANAGEMENT SERVIC	63	67	\$128,005	\$195,804	37	55	\$97,132	\$65,357	35	25	\$30,872	\$2,442	85%
SIX CONTINENTS RESOURCES IMC	63	90	\$73,573	\$179,270	38	62	\$60,427	\$100,399	39	54	\$13,146	\$5,298	U
QUEST DIAGNOSTICS INC	63	94	\$108,867	\$201,853	40	77	\$84,103	\$89,325	33	41	\$24,764	\$3,661	U
WILLOW STREET MED LAB	63	52	\$89,252	\$150,068	42	43	\$59,825	\$39,951	34	22	\$29,427	\$20,865	U
EXPRESSLY PORTRAITS INC	63	64	\$78,423	\$156,712	46	58	\$64,015	\$74,656	25	16	\$14,407	\$3,633	U
OCONNELL PROFESSIONAL NURSE	63	88	\$62,397	\$133,324	47	80	\$52,097	\$62,668	21	13	\$10,300	\$8,259	U
CHESTNUT KNOLL INC	63	80	\$63,700	\$134,387	53	73	\$61,859	\$69,594	15	18	\$1,842	\$1,093	U
OMNI HOTELS MGMT CORPORATION	62	82	\$25,684	\$67,170	27	46	\$13,984	\$38,758	42	49	\$11,700	\$2,728	92%
KAM MAN FOOD LLC	62	92	\$59,300	\$161,072	27	53	\$29,352	\$89,204	50	68	\$29,948	\$12,568	U
DUFFICY ENTERPRISES INC	62	41	\$54,998	\$72,902	31	28	\$25,858	\$16,938	37	17	\$29,140	\$966	U
KELLYS WORLD FAMOUS ROAST	62	39	\$60,335	\$89,642	35	27	\$35,411	\$28,775	34	22	\$24,924	\$533	U
BEAUMONT AT THE WILLOWS	62	87	\$45,837	\$90,874	39	67	\$14,737	\$41,107	30	30	\$31,100	\$3,930	50%
BRAINTREE HEALTHCARE ASSOCIATE	62	109	\$72,148	\$159,500	40	83	\$39,678	\$81,888	41	63	\$32,471	\$5,463	57%
FAIR VANE CORP	62	24	\$43,879	\$59,868	44	18	\$38,022	\$15,465	22	11	\$5,857	\$524	U
SOUTHPOINTE NURSING HOME INC	62	93	\$68,312	\$171,218	48	84	\$61,912	\$100,911	21	21	\$6,400	\$1,994	30%
LITTLE SPROUTS CHILD ENRICHMEN	62	74	\$91,928	\$204,797	50	67	\$83,811	\$112,483	18	14	\$8,117	\$385	0%
JESUS M GONZALEZ	62	57	\$118,756	\$252,162	50	49	\$112,285	\$129,213	19	18	\$6,471	\$4,194	U
ROSCOMMON HEALTHCARE BROOK FAR	61	72	\$45,100	\$151,177	27	46	\$26,538	\$67,367	50	58	\$18,562	\$38,710	63%
ARAMARK FACILITY SERVICES INC	61	46	\$55,653	\$83,480	29	32	\$28,344	\$26,798	41	21	\$27,310	\$1,029	69%
TRADESOURCE INC	61	52	\$32,193	\$79,864	30	46	\$13,902	\$42,178	36	20	\$18,291	\$5,494	U
NEW ENG CLEANING SERV INC	61	81	\$78,903	\$154,585	30	55	\$43,533	\$71,654	54	69	\$35,370	\$4,028	80%
COMFORT KEEPERS #430	61	59	\$68,625	\$125,434	34	38	\$58,176	\$47,314	34	27	\$10,450	\$9,494	U
AHR WOODLAWN MANOR INC	61	87	\$99,130	\$164,255	35	58	\$26,542	\$59,917	35	45	\$72,587	\$5,208	56%
SUBURBAN SKILLS INC	61	48	\$53,207	\$130,764	35	44	\$33,356	\$77,468	31	10	\$19,851	\$89	U
TRUSTEES OF THE SMITH COLLEGE	61	45	\$91,163	\$123,410	35	42	\$82,984	\$32,245	27	5	\$8,179	\$1	U
OXFORD HEALTH SYSTEMS INC	61	92	\$66,911	\$151,241	36	79	\$55,749	\$79,916	31	26	\$11,162	\$4,414	60%
YOUNG MENS CHRISTIAN ASSOCIATI	61	48	\$108,803	\$165,114	36	38	\$73,569	\$55,244	32	16	\$35,234	\$1,066	U
PEABODY PROPERTIES INC	61	95	\$156,635	\$272,685	39	77	\$71,530	\$113,398	29	30	\$85,105	\$2,652	80%
CAPE COD ALCHLSM INTRVNTN &	61	45	\$81,979	\$153,563	39	35	\$73,916	\$68,345	26	16	\$8,063	\$3,239	70%
FALMOUTH HOSPITAL ASSOCIATION	61	96	\$90,185	\$250,578	40	83	\$78,501	\$159,944	28	28	\$11,684	\$449	90%
AMERICAN INTERNATIONAL	61	33	\$63,061	\$102,531	41	28	\$56,908	\$37,930	21	5	\$6,153	\$1,539	38%
NORTHAMPTON HEALTHCARE ASSOCIA	61	89	\$47,872	\$152,845	42	75	\$39,800	\$98,724	24	22	\$8,072	\$6,248	U
K AND M ELECTRONICS INC	61	48	\$50,846	\$85,221	42	36	\$39,929	\$33,816	23	15	\$10,917	\$560	82%
BOSTON EDUCATIONAL DEVELOPMENT	61	45	\$57,656	\$117,569	42	36	\$51,188	\$59,626	28	19	\$6,468	\$288	U
CAPE COD CHILD DEVELOPMENT	61	102	\$106,742	\$206,819	46	88	\$79,805	\$98,560	30	45	\$26,937	\$1,517	65%
JOHNNY APPLESEEDS INC	61	64	\$122,625	\$213,302	46	54	\$103,571	\$51,519	21	25	\$19,054	\$39,158	U
PENACOOK PLACE INC	61	100	\$97,680	\$228,754	48	81	\$81,666	\$125,258	19	28	\$16,014	\$5,816	76%
QUABBIN VALLEY CONVALESCENT	61	120	\$91,374	\$199,459	48	106	\$84,706	\$107,595	22	33	\$6,668	\$491	65%
LEOMINSTER DONUTS INC	61	64	\$65,886	\$133,582	49	58	\$52,824	\$67,430	25	20	\$13,062	\$266	U
FRANKLIN COMMUNITY ACTION	61	121	\$66,614	\$164,973	50	111	\$62,516	\$97,292	20	25	\$4,099	\$1,067	80%
ALLIANCE DETECTIVE & SECURITY	60	53	\$75,751	\$124,334	26	32	\$34,864	\$41,106	43	29	\$40,887	\$7,477	U
COOPERATIVE FOR HUMAN SERVICES	60	64	\$88,361	\$131,909	28	38	\$54,204	\$42,422	42	37	\$34,157	\$1,126	U
REEBOK INTERNATIONAL LTD	60	75	\$39,615	\$79,673	30	46	\$29,383	\$35,372	35	40	\$10,232	\$4,686	70%
RENT-A-CENTERS INC	60	73	\$42,641	\$125,628	32	53	\$32,680	\$80,633	35	30	\$9,962	\$2,354	U
AUTUMN VILLAGE LLC	60	68	\$68,212	\$140,164	32	51	\$54,630	\$69,797	42	45	\$13,583	\$2,154	U
ADVANTAGE LEASING AND STAFFING	60	40	\$32,667	\$57,847	33	38	\$20,910	\$24,330	33	11	\$11,757	\$850	U
SCHREIBER & ASSOCIATES PC	60	37	\$52,202	\$99,687	33	28	\$38,056	\$46,803	29	9	\$14,146	\$682	52%
NEXTSOURCE INC	60	59	\$40,256	\$57,762	35	51	\$11,494	\$15,477	30	14	\$28,761	\$2,030	U

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
WING MEMORIAL HOSPITAL CORP	60	87	\$66,583	\$118,625	36	67	\$39,630	\$44,313	27	30	\$26,952	\$7,729	75%
CALLOWAY DRUG TESTING	60	34	\$97,172	\$129,201	37	29	\$66,836	\$30,785	31	10	\$30,335	\$1,245	U
CJJ INC	60	42	\$83,558	\$115,121	39	31	\$63,908	\$31,524	24	15	\$19,650	\$39	U
HIGHGATE NURSING, LLC	60	102	\$43,975	\$83,461	40	74	\$26,065	\$36,714	35	57	\$17,910	\$2,772	U
FPS INC	60	26	\$58,562	\$80,929	40	22	\$46,147	\$22,130	23	6	\$12,415	\$237	U
HENRY C NEVINS HOME INC	60	89	\$97,979	\$265,963	40	72	\$84,358	\$167,331	27	30	\$13,621	\$653	42%
HEALTH PERSONNEL OPTIONS CORP	60	69	\$80,636	\$184,793	41	54	\$55,066	\$103,462	25	21	\$25,570	\$696	U
618 MAIN CLOTHING CORP	60	54	\$67,109	\$114,342	42	48	\$47,540	\$46,123	22	14	\$19,569	\$1,110	U
WAREHAM HEALTH GROUP LLC	60	75	\$91,034	\$163,224	44	69	\$76,520	\$71,253	20	14	\$14,514	\$937	U
SECCO OF PALMER INC	60	87	\$93,498	\$214,068	44	71	\$83,006	\$114,311	21	24	\$10,492	\$6,259	41%
TOWN OF AMHERST	60	84	\$79,835	\$161,827	45	74	\$76,159	\$80,989	21	14	\$3,676	\$1,004	88%
N E FARM WORKERS COUNCIL INC	60	45	\$69,126	\$120,704	47	35	\$64,430	\$50,490	19	14	\$4,696	\$1,088	67%
WINGATE AT WILBRAHAM INC	60	100	\$70,575	\$157,535	49	89	\$67,033	\$85,297	15	23	\$3,541	\$1,663	U
COLUMBIA SUSSEX CORP	59	75	\$69,601	\$133,903	24	46	\$20,743	\$34,422	42	49	\$48,858	\$29,879	U
FRANSISCAN CHILDRENS HOSPITAL	59	66	\$97,838	\$152,713	26	40	\$40,876	\$53,204	44	44	\$56,962	\$1,670	66%
RESTAURANT ASSOCIATES INC	59	59	\$70,969	\$167,211	26	42	\$46,488	\$92,892	43	43	\$24,482	\$3,350	0%
WESTBAN HOTEL VENTURE	59	108	\$16,668	\$44,478	28	64	\$9,371	\$18,597	34	53	\$7,298	\$9,213	90%
CREDIT CONTROL SERVS INC	59	51	\$216,789	\$326,345	29	39	\$152,110	\$99,890	38	21	\$64,678	\$9,666	75%
COMMONWEALTH COMMUNITIES MGMT	59	69	\$91,976	\$136,642	30	51	\$42,996	\$43,819	46	48	\$48,980	\$847	U
BARNES & NOBLE SUPERSTORES INC	59	22	\$31,247	\$34,848	31	18	\$17,589	\$3,198	31	9	\$13,658	\$403	U
UNITED RETAIL INC	59	53	\$90,947	\$124,982	31	33	\$62,825	\$33,519	31	23	\$28,123	\$515	U
NEEDHAM NURSING LLC	59	93	\$49,866	\$89,009	32	63	\$22,662	\$35,467	40	63	\$27,203	\$3,676	U
SOUTH CENTRAL REHABILITATIVE	59	76	\$61,331	\$127,326	32	62	\$40,225	\$65,763	31	22	\$21,106	\$232	80%
DONUT ENTERPRISES INC	59	58	\$68,895	\$123,864	33	32	\$38,156	\$31,506	34	38	\$30,739	\$23,462	U
COLUMBIA COASTAL TRANSPORT LLC	59	34	\$124,149	\$151,295	33	21	\$55,659	\$26,964	35	16	\$68,490	\$182	U
VICTORY PROGRAMS INC	59	54	\$89,923	\$133,175	33	37	\$58,957	\$38,616	40	36	\$30,966	\$4,636	90%
RESTAURANT ASSOCIATES, LLC	59	53	\$94,429	\$144,320	33	31	\$75,213	\$48,455	35	37	\$19,216	\$1,436	U
BOSTON SYMPHONY ORCHESTRA INC	59	32	\$96,978	\$127,344	34	25	\$48,155	\$28,119	30	9	\$48,823	\$2,246	U
SYNQOR INC	59	70	\$88,798	\$161,613	34	53	\$58,772	\$70,372	36	38	\$30,026	\$2,443	70%
TOWN OF FALMOUTH	59	70	\$49,958	\$89,519	35	54	\$37,274	\$38,774	27	20	\$12,685	\$786	75%
CITY OF PEABODY TRES OFFICE	59	87	\$67,731	\$107,841	35	73	\$47,685	\$38,714	27	28	\$20,047	\$1,395	90%
HELLENIC WOMEN'S BENEVOLENT AS	59	116	\$38,218	\$107,911	36	85	\$26,275	\$63,086	31	57	\$11,944	\$6,607	U
QUEEN ANNE NURSING HOME INC	59	112	\$65,487	\$179,724	37	87	\$41,472	\$111,687	33	45	\$24,015	\$2,550	70%
CAREWORKS INC	59	63	\$75,887	\$145,819	38	51	\$51,418	\$67,834	36	31	\$24,469	\$2,098	U
MASSASOIT COMMUNITY COLLEGE	59	54	\$121,012	\$180,814	38	48	\$107,427	\$48,002	26	13	\$13,585	\$11,800	U
CFM BUCKLEY SOUTH LLC	59	88	\$73,479	\$183,036	39	74	\$55,745	\$106,187	31	40	\$17,734	\$3,370	60%
PIONEER ACQUISITION CORP.	59	53	\$116,292	\$174,742	40	48	\$82,026	\$57,745	30	23	\$34,266	\$705	U
LIFEWORKS INC	59	26	\$136,708	\$151,334	40	14	\$127,559	\$13,299	22	17	\$9,148	\$1,328	U
HOLDEN NURSING HOME INC THE	59	85	\$54,620	\$111,537	41	72	\$43,140	\$56,380	29	33	\$11,480	\$537	57%
TOWN OF PLYMOUTH	59	94	\$68,288	\$131,755	43	79	\$63,449	\$62,832	21	25	\$4,839	\$635	U
HOLYOKE HEALTH CENTER INC	59	93	\$87,059	\$227,127	43	78	\$75,512	\$130,199	34	47	\$11,547	\$9,869	75%
BENNY'S OF MASS INC	59	56	\$84,251	\$116,447	44	55	\$46,355	\$32,047	24	8	\$37,896	\$149	U
SALVATION ARMY OF MASS INC	59	39	\$59,536	\$86,589	44	33	\$46,913	\$24,979	20	12	\$12,623	\$2,074	U
LESLEY COLLEGE	58	18	\$122,254	\$147,319	22	14	\$59,604	\$24,559	40	7	\$62,650	\$506	75%
ARTHUR BLANK & CO INC	58	87	\$48,757	\$124,709	24	48	\$32,364	\$44,138	47	70	\$16,393	\$31,814	0%
VANCE UNIFORMED PROTECTION	58	52	\$71,035	\$124,449	26	46	\$29,612	\$50,552	39	13	\$41,423	\$2,862	U
DRIVE O RAMA INC	58	21	\$67,286	\$71,648	27	10	\$43,081	\$4,055	35	14	\$24,205	\$307	50%
WORCESTER DONUTS INC	58	80	\$38,522	\$78,082	28	56	\$17,826	\$33,868	43	49	\$20,696	\$5,692	50%
PATRIOT CONSTRUCTION SERVICES	58	71	\$55,534	\$105,074	29	53	\$26,936	\$47,155	33	27	\$28,598	\$2,384	U

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**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
DELTA AIR LINES INC	58	74	\$37,120	\$74,169	30	43	\$21,528	\$29,367	37	44	\$15,592	\$7,683	U
VERNON HALL INC	58	72	\$95,698	\$177,355	31	58	\$55,822	\$67,535	38	33	\$39,876	\$14,122	50%
CRANWELL MANAGEMENT CORP	58	52	\$50,883	\$97,262	32	45	\$42,552	\$46,254	27	11	\$8,331	\$124	50%
RESTHAVEN CORP	58	75	\$133,169	\$209,286	32	52	\$44,042	\$67,899	45	59	\$89,127	\$8,217	81%
STEVE & BARRYS UNIVERSITY SPOR	58	26	\$53,543	\$66,325	33	23	\$36,656	\$12,656	29	4	\$16,887	\$127	U
MCWAL INC	58	38	\$57,434	\$113,228	35	35	\$45,848	\$55,218	30	13	\$11,586	\$576	U
WINN PAYROLL CORP	58	106	\$52,669	\$172,196	39	91	\$39,897	\$102,290	26	35	\$12,773	\$17,236	80%
CHRISTOPHER HOUSE INC	58	96	\$64,094	\$188,076	40	71	\$45,014	\$121,231	26	37	\$19,081	\$2,751	65%
CLUB DEMONSTRATION SERVICES IN	58	53	\$93,962	\$130,816	40	45	\$52,139	\$30,681	28	17	\$41,823	\$6,173	U
NEW ENGLAND REHABILITATION INC	58	87	\$106,385	\$172,788	40	70	\$86,506	\$64,992	25	30	\$19,879	\$1,410	75%
LOWELL PUBLISHING COMPANY	58	50	\$134,649	\$189,086	42	44	\$127,553	\$44,367	18	11	\$7,096	\$10,071	U
MOVIE GALLERY SERVICES INC	58	48	\$16,379	\$26,689	43	40	\$11,611	\$10,298	20	11	\$4,768	\$11	U
SOUTH WORCESTER COUNTY ASSOC	58	42	\$216,687	\$263,531	53	37	\$215,518	\$45,081	12	11	\$1,169	\$1,763	69%
ROMAN CATHOLIC ARCHDIOCESE	57	21	\$166,451	\$189,054	26	12	\$59,882	\$9,483	36	10	\$106,569	\$13,119	U
NORTHEAST PUBLISHING COMPANY I	57	46	\$62,600	\$92,921	27	34	\$39,428	\$29,335	35	15	\$23,172	\$987	72%
SPRINGFIELD FOODSERVICE CORP	57	26	\$39,908	\$56,581	29	23	\$23,110	\$16,658	30	3	\$16,798	\$15	79%
KELTON CORPORATION	57	81	\$58,539	\$129,070	29	54	\$31,053	\$58,721	34	42	\$27,486	\$11,810	U
AMER RED CROSS BLOOD	57	68	\$46,327	\$93,315	30	50	\$32,814	\$45,068	30	22	\$13,513	\$1,919	89%
SOUPER SALAD FEDERAL STREET IN	57	73	\$62,824	\$106,391	33	52	\$26,665	\$41,074	37	38	\$36,159	\$2,493	U
WM WRIGHT CO	57	83	\$60,950	\$146,652	34	68	\$35,992	\$84,289	29	19	\$24,957	\$1,413	88%
RESIDENCE INN BY MARRIOTT INC	57	86	\$79,548	\$176,287	34	66	\$43,452	\$94,006	36	46	\$36,096	\$2,733	68%
CHURCHILL LINEN SERVICE INC	57	54	\$140,354	\$210,796	34	44	\$103,580	\$68,355	36	34	\$36,774	\$2,087	75%
CITY OF NORTHAMPTON	57	62	\$59,488	\$106,625	37	54	\$48,613	\$46,834	27	19	\$10,876	\$302	80%
ROBERT F KENNEDY CHILDRENS ACT	57	78	\$52,459	\$129,517	37	60	\$48,921	\$75,594	23	27	\$3,538	\$1,465	72%
FAMILY SERVICE ORGANIZATION OF	57	81	\$76,307	\$159,896	37	67	\$57,256	\$80,823	33	36	\$19,051	\$2,766	U
L & B SYSTEMS INC	57	14	\$132,292	\$138,916	37	9	\$91,083	\$6,606	28	5	\$41,210	\$17	U
HEARTHSIDE INC	57	60	\$80,132	\$112,186	38	51	\$74,504	\$31,836	23	13	\$5,628	\$218	U
TEEN CHALLENGE MINISTRY CENTER	57	7	\$102,876	\$111,891	39	3	\$70,182	\$8,820	35	4	\$32,694	\$195	U
TFGC ACQUISITION CORP	57	85	\$34,707	\$131,208	44	83	\$29,829	\$96,179	17	9	\$4,878	\$322	U
WORCESTER COMMUNITY ACTION	57	44	\$69,374	\$128,539	45	38	\$64,657	\$53,369	14	10	\$4,716	\$5,797	80%
COGNISA SECURITY INC	56	62	\$39,606	\$65,176	21	43	\$11,195	\$22,539	40	26	\$28,411	\$3,031	0%
GOURMET CATERERS INC	56	37	\$55,726	\$85,405	21	22	\$30,476	\$15,746	42	25	\$25,250	\$13,932	U
FACILITY SERVICES MANAGEMENT I	56	28	\$141,180	\$157,220	22	16	\$41,798	\$9,728	43	21	\$99,382	\$6,313	U
HARVARD CLUB OF BOSTON	56	62	\$188,839	\$235,576	28	47	\$142,536	\$41,955	38	29	\$46,303	\$4,783	U
WOMENS EDUCATIONAL & INDUSTRIA	56	48	\$103,616	\$147,834	29	31	\$37,956	\$33,613	43	32	\$65,660	\$10,605	61%
SPEEDSTAFF INC	56	56	\$61,577	\$112,740	31	37	\$27,493	\$37,616	39	34	\$34,084	\$13,548	U
WHIDDEN MEMORIAL HOSPITAL INC	56	62	\$89,955	\$156,331	31	49	\$35,727	\$51,889	36	28	\$54,228	\$14,488	60%
L & M BARGAIN STORE INC	56	49	\$73,091	\$107,920	31	35	\$53,286	\$33,261	35	24	\$19,805	\$1,568	U
MILTON HEALTHCARE, LLC	56	92	\$70,581	\$131,736	31	58	\$53,294	\$54,962	39	61	\$17,287	\$6,193	79%
AJ SEABRA SUPERMARKETS VII INC	56	46	\$70,035	\$114,531	32	37	\$50,943	\$44,467	31	16	\$19,092	\$29	50%
GREATER NEW BEDFORD	56	86	\$77,747	\$237,770	32	56	\$59,949	\$158,808	39	57	\$17,798	\$1,215	76%
TRI-CITY MENTAL HEALTH &	56	70	\$89,457	\$156,427	32	48	\$73,937	\$65,783	31	31	\$15,520	\$1,188	85%
C & L DINERS LLC	56	46	\$95,168	\$164,523	32	35	\$76,158	\$69,049	30	15	\$19,009	\$306	U
MALONEY PROPERTIES INC	56	52	\$63,203	\$102,883	35	42	\$24,060	\$37,486	29	18	\$39,143	\$2,193	70%
HORIZONS EDGE CASINO CRUISES L	56	40	\$51,624	\$73,068	35	31	\$42,007	\$21,219	25	10	\$9,617	\$225	U
GOMEZ ENTERPRISES II LLC	56	39	\$57,821	\$103,297	35	34	\$45,445	\$44,361	26	14	\$12,376	\$1,115	U
NEW 579 AND BEYOND INC THE	56	47	\$73,686	\$127,979	35	36	\$58,698	\$52,631	26	16	\$14,988	\$1,662	U
N E B S INC	56	45	\$37,300	\$79,016	36	38	\$26,551	\$41,246	24	12	\$10,749	\$469	50%
LITTLE PEOPLES COLLEGE INC	56	48	\$47,071	\$95,241	36	42	\$41,959	\$44,082	24	14	\$5,112	\$4,088	U

**Appendix 3**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care ("50+")**  
**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
MPG CORPORATION	56	54	\$86,124	\$142,618	37	45	\$69,032	\$56,281	25	15	\$17,092	\$213	85%
PAPER STORE INC THE	56	46	\$117,618	\$161,688	37	35	\$109,973	\$43,410	24	13	\$7,644	\$660	19%
MT WACHUSETT COMM COLLEGE	56	68	\$61,750	\$109,089	39	61	\$50,796	\$45,865	20	11	\$10,954	\$1,474	85%
JOULE TECHNICAL STAFFING INC	56	58	\$41,350	\$73,610	40	54	\$28,849	\$32,226	22	11	\$12,501	\$34	U
ASSVRED NURSING SERVICES INC	56	75	\$29,455	\$58,570	41	68	\$26,773	\$28,448	21	15	\$2,683	\$666	U
LOWELL COMMUNITY HEALTH CENTER	56	101	\$91,810	\$302,491	42	81	\$86,225	\$209,454	20	31	\$5,585	\$1,227	77%
PEDIATRIC SERVICES OF AMERICA	56	85	\$81,030	\$230,146	44	74	\$73,920	\$148,532	19	22	\$7,109	\$584	75%
COMMUNITY DAY CARE CTR	56	78	\$91,635	\$215,276	44	68	\$74,582	\$122,763	22	16	\$17,053	\$878	67%
LANDD CORPORATION	56	31	\$47,421	\$65,909	46	24	\$34,675	\$17,870	13	10	\$12,746	\$618	U
SENIOR RESIDENTIAL CARE	56	69	\$59,866	\$127,071	46	65	\$56,883	\$66,953	17	20	\$2,982	\$252	63%
J S C TRANSPORTATION	56	67	\$148,659	\$279,686	46	64	\$130,082	\$127,070	18	15	\$18,577	\$3,957	U
J MORRISSEY & COMPANY INC	56	74	\$62,257	\$107,886	51	70	\$56,554	\$45,576	6	7	\$5,703	\$53	U
MIDDLE EAST RESTAURANT INC	55	24	\$101,685	\$127,578	16	13	\$25,996	\$17,402	47	23	\$75,689	\$8,491	U
EMPIRE CLEANING INC	55	60	\$62,185	\$138,724	21	40	\$25,581	\$70,540	47	46	\$36,604	\$5,999	U
NEW BOSTON GARDEN CORP	55	34	\$81,561	\$108,846	24	24	\$32,091	\$25,002	46	26	\$49,470	\$2,284	U
CROSS COUNTRY CUSTOMER SATISFA	55	46	\$79,291	\$119,314	27	35	\$25,943	\$29,503	33	16	\$53,348	\$10,520	U
LSG/SKY CHEFS INC	55	114	\$47,591	\$126,510	29	66	\$34,947	\$74,085	39	80	\$12,643	\$4,834	94%
HERTZ CORPORATION THE	55	60	\$52,384	\$129,250	29	43	\$36,493	\$67,414	35	35	\$15,891	\$9,451	U
PETERBOROUGH OIL CO INC	55	41	\$61,727	\$83,527	31	33	\$32,215	\$20,375	29	17	\$29,512	\$1,426	U
BEECHWOOD INN INC	55	41	\$78,053	\$104,181	31	30	\$54,435	\$25,103	26	12	\$23,618	\$1,025	U
CRUM STUFFING INC	55	43	\$33,784	\$52,072	32	42	\$19,730	\$18,283	28	6	\$14,054	\$4	U
CITY OF FITCHBURG	55	71	\$53,907	\$120,392	33	55	\$46,873	\$63,456	27	24	\$7,034	\$3,029	75%
M W & W INC	55	97	\$67,222	\$233,600	35	78	\$38,171	\$147,366	33	42	\$29,051	\$19,012	U
CROSBYS MARKET INC	55	21	\$127,339	\$159,050	35	21	\$96,910	\$31,712	21	1	\$30,429	\$0	70%
FOOTBRIDGE ENGINEERING SERV LL	55	81	\$75,877	\$123,456	36	60	\$37,139	\$33,996	24	25	\$38,738	\$13,583	U
FELLOWSHIP HEALTH RESOURCES IN	55	45	\$97,835	\$134,100	36	28	\$90,277	\$35,889	26	20	\$7,557	\$376	49%
COYNE MANAGEMENT LLC	55	84	\$62,762	\$134,289	37	62	\$46,466	\$68,643	29	41	\$16,295	\$2,885	56%
PLYMOUTH MEDICAL INVESTORS	55	89	\$60,130	\$167,976	38	77	\$50,885	\$106,871	24	26	\$9,245	\$976	76%
GENLYTE THOMAS GROUP LLC	55	78	\$67,040	\$163,713	38	69	\$59,599	\$94,312	25	24	\$7,441	\$2,360	98%
L & L FOOD SERVICE INC	55	42	\$49,335	\$98,426	39	34	\$45,185	\$48,871	22	15	\$4,150	\$220	U
RADIUS MAYFLOWER OPERATING LLC	55	58	\$91,643	\$156,195	39	51	\$85,046	\$63,752	20	14	\$6,597	\$800	U
MASONIC HOME INC	55	69	\$40,914	\$104,349	40	63	\$33,828	\$63,125	19	12	\$7,086	\$310	70%
DELANCEY CLINTON ASSOCIATES	55	50	\$66,799	\$145,072	40	46	\$54,669	\$77,296	21	15	\$12,130	\$977	U
ROUTE 13 DONUTS LLC	55	58	\$51,168	\$93,623	41	55	\$41,921	\$40,560	18	9	\$9,248	\$1,894	U
TOWN OF WAREHAM	55	85	\$78,912	\$349,665	41	69	\$71,822	\$268,927	16	18	\$7,091	\$1,826	75%
SOUTHBAY MENTAL HEALTH CTR INC	55	74	\$125,762	\$193,987	42	71	\$105,185	\$67,509	20	14	\$20,577	\$716	65%
ACCEPT COLLABORATIVE	55	82	\$78,957	\$180,003	46	75	\$73,969	\$100,289	15	20	\$4,987	\$758	U
CITY YEAR, INC.	54	6	\$55,284	\$58,103	18	4	\$30,017	\$2,132	45	6	\$25,266	\$687	92%
WAYCON PIZZA INC	54	52	\$70,401	\$145,456	26	39	\$47,113	\$58,616	38	33	\$23,288	\$16,440	U
VIETNAM VETERANS WORKSHOP INC	54	11	\$120,463	\$146,782	28	8	\$65,391	\$25,079	36	3	\$55,072	\$1,240	U
TURNING POINT INC	54	51	\$48,636	\$96,149	29	34	\$34,035	\$42,308	31	23	\$14,601	\$5,204	U
ANNEMARK NURSING HOME INC	54	88	\$65,486	\$140,096	29	55	\$45,972	\$68,771	32	50	\$19,513	\$5,839	32%
MILTON HOSPITAL INC	54	79	\$91,016	\$186,803	29	54	\$48,084	\$91,879	35	42	\$42,932	\$3,908	74%
FRITO LAY INC	54	61	\$20,821	\$67,096	31	46	\$10,509	\$44,450	37	34	\$10,312	\$1,825	U
CONSUMER AUTO PARTS INC	54	27	\$78,044	\$126,449	31	22	\$60,643	\$46,365	31	16	\$17,401	\$2,041	75%
LUTHERAN COMMUNITY SERVICES OF	54	89	\$49,762	\$111,386	32	66	\$34,584	\$60,264	31	41	\$15,178	\$1,360	83%
TOWN OF WEYMOUTH	54	78	\$73,352	\$165,930	33	63	\$46,106	\$92,019	25	20	\$27,246	\$559	70%
MSLS - MAPLERIDGE, INC.	54	72	\$57,608	\$122,209	33	58	\$51,398	\$61,436	25	26	\$6,210	\$3,165	U
KRISTIN FOODS INC	54	36	\$119,891	\$146,149	34	23	\$111,808	\$25,675	27	18	\$8,084	\$583	U

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Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
SPECIAL RATES SETTLEMENT TRUST	54	35	\$34,976	\$49,813	35	29	\$30,808	\$14,837	23	7	\$4,168	\$1	U
CHARLOTTE RUSSE INC	54	29	\$53,775	\$82,261	35	27	\$36,390	\$28,486	23	5	\$17,385	\$0	U
NEW BEDFORD YOUNG MENS CHRISTI	54	47	\$81,909	\$119,894	35	42	\$68,780	\$37,389	24	9	\$13,129	\$596	U
BOSTON COACH CORP	54	82	\$46,410	\$132,242	38	65	\$37,185	\$80,812	27	34	\$9,225	\$5,020	80%
KENNEY ENTERPRISES LLC	54	79	\$70,998	\$132,722	38	65	\$52,696	\$61,335	27	30	\$18,301	\$390	U
NATIONAL ENVELOPE CORP	54	166	\$35,576	\$278,911	40	147	\$33,089	\$230,899	17	24	\$2,486	\$12,437	90%
P J CARE LLC	54	57	\$48,542	\$104,208	40	52	\$36,556	\$54,149	20	16	\$11,986	\$1,517	U
HIGHLAND DONUT CORP	54	45	\$47,919	\$97,108	40	38	\$41,076	\$44,316	20	13	\$6,844	\$4,872	U
HAIR CUTTERY OF GREATER BOSTON	54	78	\$53,609	\$115,675	42	67	\$49,300	\$61,815	16	18	\$4,309	\$252	U
FOREVER 21 RETAIL INC	54	21	\$35,957	\$46,048	43	13	\$30,419	\$10,014	19	13	\$5,538	\$78	U
NORTH SHORE COMMUNITY ACTION	54	80	\$103,100	\$187,646	43	71	\$89,087	\$83,338	26	41	\$14,012	\$1,208	76%
MARINER HEALTH CEWNTRAL INC	54	103	\$37,298	\$90,895	45	89	\$34,143	\$52,017	12	19	\$3,154	\$1,580	U
WEST BRIDGEWATER MEDICAL	54	85	\$51,182	\$152,555	46	78	\$39,189	\$99,893	20	31	\$11,993	\$1,480	U
RADIUS 91 RIVERDALE OPERATING	54	82	\$44,103	\$116,204	49	76	\$40,304	\$72,075	9	13	\$3,799	\$26	59%
MERRILL COMMUNICATIONS LLC	53	73	\$72,662	\$181,375	21	50	\$35,015	\$101,162	38	39	\$37,646	\$7,551	76%
LIKARR BUILDING SERVICES INC	53	32	\$48,618	\$74,253	24	27	\$15,524	\$24,768	40	21	\$33,093	\$868	U
BFS RETAIL & COMMERCIAL	53	50	\$29,948	\$68,694	24	39	\$20,657	\$37,459	33	20	\$9,291	\$1,287	U
PEP BOYS MANNY MOE & JACK OF	53	23	\$44,312	\$67,571	24	14	\$26,403	\$21,021	33	12	\$17,909	\$2,238	69%
CLARK UNIVERSITY	53	52	\$48,167	\$128,549	24	42	\$26,469	\$79,051	31	18	\$21,698	\$1,331	69%
NAKED RESTAURANTS INC	53	33	\$69,738	\$122,147	25	23	\$30,728	\$47,995	35	12	\$39,009	\$4,415	80%
NORTHEASTERN FAMILY INSTITUTE	53	67	\$51,696	\$106,807	26	57	\$25,443	\$54,169	36	26	\$26,253	\$943	70%
MASS TURNPIKE AUTHORITY	53	47	\$47,911	\$107,389	26	30	\$30,696	\$48,520	32	26	\$17,214	\$10,958	95%
FSH BOYLSTON, INC.	53	62	\$57,114	\$174,544	27	48	\$33,844	\$77,422	35	35	\$23,270	\$40,009	U
COCA COLA ENTERPRISES INC	53	65	\$49,493	\$85,155	28	48	\$28,236	\$33,662	30	23	\$21,258	\$1,999	U
REMINGTON LODGING & HOSPITALIT	53	45	\$57,671	\$84,983	28	21	\$38,244	\$21,662	34	32	\$19,427	\$5,651	U
ALTERNATIVE SUPPORTS INC	53	46	\$32,374	\$52,762	29	31	\$21,606	\$20,388	29	17	\$10,768	\$0	66%
BAY STATE SELECT LLC	53	38	\$57,394	\$96,337	29	36	\$40,092	\$38,428	31	11	\$17,303	\$515	U
B.E.L.L. FOUNDATION INC	53	42	\$41,507	\$74,305	30	34	\$28,155	\$29,959	31	16	\$13,351	\$2,839	U
BRAINTREE MANOR LLC	53	88	\$41,306	\$93,345	32	75	\$23,572	\$51,054	36	48	\$17,734	\$985	70%
JHDS ASSOC LLC	53	51	\$53,800	\$132,191	32	43	\$25,861	\$57,688	30	30	\$27,939	\$20,703	U
ENDLESS VIDEO	53	31	\$51,060	\$79,333	32	20	\$39,415	\$28,273	25	11	\$11,645	\$0	U
LYNN MEDICAL INVESTORS LIMITED	53	90	\$77,454	\$177,241	32	70	\$60,313	\$98,183	35	47	\$17,141	\$1,604	64%
MASS REGIONAL COMM COLLEGE	53	33	\$44,021	\$68,952	33	31	\$30,017	\$24,398	26	16	\$14,003	\$534	U
KENDALL COMPANY LP THE	53	73	\$48,245	\$140,983	34	60	\$37,179	\$92,236	24	20	\$11,066	\$502	U
COPLEY HEATHCARE PARTNERSHIP	53	86	\$98,861	\$209,713	34	60	\$85,970	\$101,068	31	53	\$12,891	\$9,784	65%
FIRST DATA INVESTORS SERVICES	53	74	\$81,461	\$148,852	35	54	\$47,874	\$51,648	29	37	\$33,586	\$15,743	81%
MIDDLESEX HUMAN SERVICE AGENCY	53	51	\$111,954	\$152,697	36	45	\$100,956	\$37,870	23	10	\$10,998	\$2,873	100%
SUNTECH EFFICIENCY SYSTEMS INC	53	23	\$57,112	\$73,592	37	16	\$42,128	\$16,269	23	8	\$14,984	\$211	U
BUCKINGHAM CAPACITOR,INC.	53	82	\$55,715	\$147,124	37	62	\$48,321	\$88,877	21	34	\$7,394	\$2,532	U
AGAWAM DONUT INC	53	26	\$55,952	\$79,930	38	23	\$49,714	\$23,811	16	5	\$6,238	\$167	U
TOWN OF RANDOLPH	53	80	\$82,938	\$162,568	38	70	\$77,529	\$79,074	21	20	\$5,409	\$556	72%
ANGEL HOME CARE LC	53	71	\$51,935	\$102,617	39	66	\$36,704	\$50,345	18	13	\$15,231	\$337	U
SALVATION ARMY OF MASS INC	53	45	\$68,022	\$118,534	39	35	\$48,473	\$49,613	21	20	\$19,549	\$899	U
CENTER FOR EXTENDED CARE	53	57	\$63,027	\$126,506	39	47	\$57,260	\$62,419	24	22	\$5,767	\$1,060	80%
KCM DONUTS INC	53	49	\$96,708	\$132,809	39	43	\$92,881	\$35,912	17	6	\$3,827	\$189	U
HIGHLANDS MEDICAL INVESTORS,LL	53	80	\$50,706	\$129,258	40	66	\$40,754	\$77,921	20	30	\$9,953	\$631	U
PARTNERS COMMUNITY HEALTHCARE	53	86	\$56,845	\$155,018	42	71	\$52,828	\$97,787	16	18	\$4,017	\$387	80%
CLEANING MNGMT SYSTEMS INC	53	92	\$56,811	\$168,380	42	89	\$54,199	\$111,242	13	4	\$2,612	\$327	U
MANAGEMENT & TRAINING CORP	53	36	\$51,990	\$76,836	44	24	\$45,952	\$24,088	12	12	\$6,038	\$758	U

**Appendix 3**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care ("50+")**  
**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs					MassHealth (3)					FreeCare/UCP (4)					Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents		Employees	Dependents	Employee Costs	Dependent Costs		Employees	Dependents	Employee Costs	Dependent Costs		
SKILL BUREAU THE	52	21	\$51,275	\$65,818		18	16	\$20,056	\$14,235		41	12	\$31,219	\$308		0%
CONLIN HEALTH CARE REGISTRY I	52	66	\$61,234	\$98,238		23	40	\$26,406	\$35,262		38	42	\$34,828	\$1,743		U
ASSOCIATED HOME CARE INC	52	53	\$67,972	\$104,082		23	38	\$48,644	\$35,564		34	20	\$19,328	\$545		U
ROUND ROBIN OF MILLBURY, LLC	52	22	\$34,778	\$49,438		22	18	\$22,000	\$14,606		30	8	\$12,777	\$55		U
BEACON HOSPICE, INC.	52	54	\$65,810	\$119,387		28	38	\$39,909	\$44,852		32	30	\$25,901	\$8,725		U
LIBERTY MUTUAL INSURANCE	52	58	\$109,348	\$157,699		29	42	\$99,958	\$42,087		30	29	\$9,390	\$6,264		79%
LIFELINE SYSTEMS INC	52	47	\$186,041	\$256,033		30	40	\$168,050	\$69,131		26	13	\$17,992	\$860		80%
AMERICAN LINEN SUPPLY CO	52	56	\$80,549	\$141,426		31	45	\$38,134	\$56,605		39	33	\$42,415	\$4,272		87%
GROWTHWAYS INC	52	83	\$73,343	\$163,904		32	66	\$63,542	\$86,800		31	39	\$9,801	\$3,762		75%
ARMOR HOLDINGS PAYROLL SERVICE	52	42	\$83,569	\$133,460		33	32	\$56,038	\$47,807		27	21	\$27,531	\$2,085		U
DELKEN COMPANIES INC	52	51	\$66,673	\$118,708		34	45	\$52,931	\$48,233		20	9	\$13,742	\$3,802		U
ROCKYS HARDWARE INC	52	34	\$72,266	\$104,689		34	27	\$60,552	\$31,471		23	8	\$11,714	\$952		63%
NATL EVALUATION SYSTEMS INC	52	51	\$63,310	\$97,898		35	47	\$46,425	\$34,368		22	16	\$16,885	\$220		U
NEW BEDFORD JEWISH	52	57	\$91,656	\$152,160		35	39	\$55,292	\$57,055		22	21	\$36,364	\$3,449		75%
STARWOOD RESERVATIONS CORP	52	36	\$55,925	\$95,775		37	32	\$44,695	\$39,056		21	6	\$11,230	\$794		U
MULTIGRAINS INC	52	59	\$72,048	\$176,636		37	53	\$53,719	\$102,995		26	19	\$18,329	\$1,593		U
COMMUNITY SYSTEMS INC	52	68	\$36,498	\$62,762		38	60	\$25,171	\$24,294		18	12	\$11,327	\$1,970		65%
SPRINGFIELD HOSPITAL LLC	52	69	\$50,296	\$92,916		39	62	\$44,364	\$42,137		17	15	\$5,932	\$484		80%
PERSONAL TOUCH HOME CARE	52	70	\$48,805	\$109,990		40	64	\$44,925	\$61,175		17	11	\$3,880	\$9		U
COMMUNITY DEVELOPMENT INSTITUT	52	87	\$49,505	\$113,743		42	79	\$43,493	\$61,338		16	23	\$6,012	\$2,900		U
WILLIAM J. COMPANY LLC	52	27	\$54,294	\$74,316		43	25	\$38,921	\$20,021		15	5	\$15,374			U
MERRIMACK EDUCATION CENTER INC	52	29	\$115,870	\$175,640		48	27	\$115,307	\$59,663		6	6	\$563	\$107		79%
COMMERCIAL CLEANING SERV INC	51	40	\$43,065	\$72,548		14	23	\$17,483	\$25,307		43	28	\$25,582	\$4,176		U
HERITAGE HEALTHCARE SERVICES I	51	38	\$79,304	\$117,715		15	22	\$27,533	\$37,591		45	27	\$51,771	\$821		0%
NEW ENGLAND STATES TRANSPORT I	51	54	\$26,649	\$46,059		20	24	\$16,012	\$14,515		32	33	\$10,637	\$4,895		U
GERIATRIC RESOURCE CENTRE	51	36	\$104,484	\$120,801		20	20	\$17,691	\$14,987		40	23	\$86,793	\$1,330		U
LIA GROUP INC	51	34	\$62,334	\$157,788		21	20	\$24,867	\$95,058		33	18	\$37,467	\$396		U
CARRIBEAN FOUNDATION OF B	51	33	\$103,631	\$144,312		21	27	\$36,284	\$38,719		41	15	\$67,347	\$1,962		U
T MARZETTI CO	51	53	\$40,995	\$88,876		22	36	\$21,911	\$46,506		40	33	\$19,084	\$1,375		U
SENIORBRIDGE FAMILY COMPANIES	51	65	\$84,658	\$106,274		22	42	\$23,132	\$21,365		36	33	\$61,526	\$252		U
ROARING LLC	51	57	\$61,811	\$88,133		24	39	\$42,845	\$25,993		28	18	\$18,966	\$328		60%
DST EQUISERVE INC	51	56	\$76,067	\$130,989		25	41	\$56,300	\$53,853		28	17	\$19,767	\$1,069		94%
CFM BUCKLEY NORTH LLC	51	57	\$41,824	\$96,440		26	38	\$34,560	\$44,888		30	30	\$7,264	\$9,728		53%
CITY EXPRESS INC	51	10	\$205,203	\$214,763		27	8	\$151,219	\$8,792		36	8	\$53,984	\$768		U
SULLIVAN TIRE CO INC	51	41	\$43,161	\$63,625		28	34	\$19,463	\$18,507		31	19	\$23,698	\$1,957		71%
JLC DONUTS INC	51	65	\$38,471	\$101,130		28	47	\$20,926	\$55,388		35	46	\$17,545	\$7,272		U
ABC DISPOSAL SERVICE INC	51	44	\$61,924	\$96,509		28	30	\$41,140	\$30,489		26	17	\$20,784	\$4,095		U
MCI FINANCIAL MANAGEMENT CORP	51	17	\$115,279	\$120,192		28	12	\$44,012	\$4,592		27	7	\$71,266	\$322		U
HAVEN HEALTH CENTER OF CHELSEA	51	58	\$68,043	\$143,420		29	47	\$38,305	\$72,994		31	38	\$29,738	\$2,383		U
WARD HILL CENTRAL PRODUCTION I	51	48	\$79,770	\$159,022		29	37	\$40,870	\$76,109		31	31	\$38,900	\$3,143		52%
CURRY COLLEGE	51	27	\$39,542	\$48,387		31	21	\$23,542	\$8,515		27	13	\$16,000	\$331		U
NUTRAMAX PRODUCTS INC	51	54	\$117,981	\$163,859		31	34	\$52,738	\$43,982		28	33	\$65,243	\$1,896		80%
LAPPEN AUTO SUPPLY CO INC	51	30	\$50,242	\$59,266		32	17	\$30,170	\$7,441		26	19	\$20,072	\$1,583		67%
SAMOSET ST DONUTS INC	51	31	\$74,795	\$114,258		32	26	\$52,206	\$39,409		22	6	\$22,588	\$55		U
DUDLEY SUPER MARKET INC	51	41	\$58,930	\$115,910		32	40	\$53,363	\$56,980		21	1	\$5,567	\$0		U
TOWER HILL NURSING, LLC	51	88	\$28,273	\$56,450		33	70	\$21,754	\$27,475		26	35	\$6,519	\$702		U
UNIFIRST CORPORATION	51	72	\$54,019	\$118,772		34	59	\$39,816	\$63,475		30	34	\$14,203	\$1,279		65%
FALL RIVER NURSING LLC	51	74	\$52,418	\$127,940		35	62	\$48,250	\$70,850		20	16	\$4,168	\$4,672		55%
SPRINGFIELD MARKETS LLC	51	33	\$47,164	\$76,281		37	26	\$36,849	\$29,058		21	14	\$10,315	\$59		U

**Appendix 3**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care ("50+")**  
**DOR Wage Match Data**  
**SFY 2006**  
 See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
FUTURE MANAGEMENT CORP	51	86	\$87,745	\$205,092	39	75	\$78,017	\$117,183	16	19	\$9,728	\$164	17%
JESSICA DONUTS INC	51	48	\$56,861	\$95,104	41	42	\$50,081	\$35,944	14	13	\$6,780	\$2,299	U
HERITAGE TRUCK & TRANSIT INC	51	67	\$67,728	\$143,556	41	54	\$59,338	\$74,329	16	28	\$8,390	\$1,499	75%
WINSTON BROTHERS INC	50	51	\$76,859	\$167,091	19	31	\$32,536	\$87,290	44	40	\$44,323	\$2,942	U
VANGUARD PARKING SERVICES INC	50	27	\$49,846	\$68,165	20	14	\$22,364	\$17,612	36	14	\$27,482	\$707	U
LAND AIR EXPRESS OF VERMONT LT	50	60	\$61,676	\$131,721	23	43	\$27,849	\$69,062	28	17	\$33,827	\$983	78%
OCONNOR CORP	50	41	\$48,474	\$75,981	23	28	\$33,119	\$26,121	29	13	\$15,355	\$1,385	U
HEALTHCARE STAFFING GROUP LLC	50	75	\$38,151	\$71,192	26	44	\$12,905	\$27,831	27	34	\$25,245	\$5,211	U
LIFELINKS INC	50	72	\$32,493	\$94,012	26	53	\$21,004	\$60,592	29	29	\$11,489	\$926	74%
CLEAN TECH SYSTEMS INC	50	46	\$53,856	\$76,437	26	36	\$27,879	\$22,147	31	16	\$25,977	\$434	U
WILLIAMS SONOMA STORES INC	50	34	\$46,809	\$74,493	28	24	\$27,141	\$25,616	29	16	\$19,668	\$2,068	U
ROCKLAND HEALTH GROUP LLC	50	73	\$32,153	\$83,847	28	45	\$27,239	\$50,722	30	40	\$4,914	\$973	U
ASPEN DENTAL MGMT INC	50	62	\$54,069	\$95,718	28	46	\$32,384	\$40,548	26	23	\$21,685	\$1,101	U
FITCHBURG STATE COLLEGE	50	14	\$57,564	\$73,709	28	14	\$46,468	\$16,145	27		\$11,097	\$0	U
NEW ENGLAND ART PUBLISHERS INC	50	40	\$85,122	\$153,543	28	34	\$50,788	\$68,098	27	10	\$34,334	\$323	74%
SPENCER GIFTS LLC	50	9	\$45,847	\$52,656	29	8	\$31,543	\$6,438	24	2	\$14,304	\$371	U
MAR AZR FOODS INC	50	82	\$48,903	\$121,627	29	57	\$36,135	\$65,375	33	53	\$12,768	\$7,349	U
JML CARE CENTER, INC.	50	67	\$35,159	\$91,277	30	49	\$27,859	\$51,591	27	29	\$7,300	\$4,527	81%
FAMILY SERVICE ASSOCIATION OF	50	46	\$53,223	\$108,063	30	36	\$46,837	\$54,495	22	11	\$6,386	\$345	70%
BROCKTON NEIGHBORHOOD HEALTH	50	66	\$78,559	\$148,685	30	45	\$59,070	\$69,130	39	51	\$19,489	\$996	80%
ENTERPRISE PUBLISHING CO LLC	50	58	\$130,524	\$199,255	30	53	\$106,604	\$65,373	26	16	\$23,920	\$3,359	U
JABIL CIRCUIT INC	50	99	\$27,817	\$100,487	31	68	\$20,921	\$70,027	25	38	\$6,897	\$2,642	96%
GIBBS OIL CO LTD PARTNERSHIP	50	19	\$97,748	\$126,190	31	16	\$65,386	\$15,940	23	5	\$32,362	\$12,502	U
SURREY HOTEL MANAGEMENT LLC	50	68	\$14,432	\$35,845	32	53	\$7,638	\$20,008	24	27	\$6,794	\$1,405	U
GARLOCK PRINTING & CONVERTING	50	59	\$45,329	\$73,462	32	38	\$30,163	\$27,063	24	28	\$15,166	\$1,071	U
QUINSIGAMOND COMMUNITY CLGE	50	22	\$47,614	\$70,347	32	17	\$36,701	\$21,558	28	14	\$10,913	\$1,176	U
FARREN CARE CENTER INC	50	67	\$49,269	\$110,501	32	56	\$38,920	\$56,874	22	16	\$10,349	\$4,359	75%
WILD OATS MARKETS INC	50	38	\$83,654	\$131,178	32	32	\$68,940	\$44,592	26	19	\$14,714	\$2,932	69%
COLONIAL HEALTH GROUP WESTRIDG	50	52	\$37,137	\$56,471	34	47	\$21,930	\$19,043	25	16	\$15,207	\$292	U
CATHOLIC CHARITIES OF WORCESTR	50	6	\$143,386	\$145,221	34	1	\$123,401	\$166	27	6	\$19,985	\$1,670	U
METRO ONE TELECOMMUNICATIONS I	50	44	\$51,761	\$115,576	35	35	\$36,343	\$41,985	23	16	\$15,418	\$21,829	0%
CITY OF TAUNTON	50	65	\$77,598	\$145,368	36	56	\$58,686	\$63,760	20	20	\$18,912	\$4,010	U
SOCIETY OF ST VINCENT DE PAUL	50	67	\$85,936	\$158,924	37	56	\$63,876	\$69,990	26	34	\$22,060	\$2,998	U
DYOUVILLE MANOR LOWELL MASS	50	54	\$98,276	\$163,347	37	46	\$64,448	\$62,686	18	17	\$33,829	\$2,384	69%
EBLENS INC	50	34	\$26,265	\$44,107	38	27	\$19,469	\$17,841	15	7	\$6,797	\$0	U
419 CORPORATION	50	55	\$45,264	\$83,020	40	45	\$35,132	\$37,135	17	12	\$10,132	\$622	U

Appendix 3  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care ("50+")  
DOR Wage Match Data  
SFY 2006  
See Notes at End

Employer (1)	All Programs				MassHealth (3)				FreeCare/UCP (4)				Estimated Employer % Contribution (6)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependent Costs	Employees	Dependents	Employee Costs	Dependent Costs	
TOWN OF WEST SPRINGFIELD	50	102	\$41,030	\$132,572	44	98	\$39,741	\$89,872	8	9	\$1,289	\$1,670	90%
GORDON-CONWELL THEOLOGICAL	50	103	\$37,917	\$454,597	47	96	\$34,921	\$415,867	6	13	\$2,996	\$813	U
Totals for 50 Plus ONLY	216,308	196,875	\$ 275,885,477	\$ 466,834,624	129,400	153,755	\$ 183,345,992	\$ 177,742,496	114,304	78,639	92,539,484	13,206,652	

Notes:

- Employers aggregated on Federal Employer Identification Number (FEIN) as reported to the MA Departement of Revenue on required quarterly wage reports.
- Total Employees represents a unique or unduplicated count of workers reported by an employer. The sum of MassHealth, CommCare and UCP/Free Care Employees will not sum to Total Employees. Employees with dependents or non-working spouses who received care, but who did not personally receive care themselves, are counted towards the number of employees with an employee cost of zero.
- MassHealth Costs includes all service claims and capitation payments for services provided to employee or dependents. Costs exclude state agency services for which federal reimbursement is sought; managed care contract adjudication payments; and hospital supplemental payments.
- UCP/Free Care costs reflect the hospital charges adjusted by the applicable 2006 cost to charge ratio. Excludes medical hardship, Emergency Department Bad Debt and Partial Free Care.
- DOR Match Data returned "L" as the name of this company.
- Estimated employer percent contribution is based on MassHealth Premium assistance program data; U = Unable to determine percent contribution



## Appendix 4

**Employers with Fifty or More Employees Who Used Publicly Subsidized Health Care, State FY07  
Self-reported Employment**

Appendix 4  
Division of Health Care Finance and Policy  
Fifty Plus Employer Analysis  
SFY 2007  
Self Reported Free Care/UCP, MassHealth and Commonwealth Care  
See notes, below.

Employer (1)	All Programs				MassHealth				Commonwealth Care				FreeCare/UCP		Estimated Employer % Contribution (6)
	Total Unique MassHealth and CommCare Employees plus Uncompensated Care Employees	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Costs (3)	
DUNKIN DONUTS	1,850	1175	\$4,179,300	\$6,950,393	823	1175	\$3,263,207	\$2,767,817	49	21	\$58,597	\$3,276	988	\$857,496	U
MCDONALDS	1,324	948	\$2,682,656	\$4,983,288	674	948	\$2,030,383	\$2,299,727	33	12	\$38,484	\$2,906	624	\$613,789	U
STOP & SHOP	1,189	478	\$3,717,229	\$4,833,563	648	470	\$3,195,394	\$1,110,062	66	12	\$85,815	\$6,272	486	\$436,020	100%
WALMART	767	356	\$1,997,392	\$2,933,910	323	355	\$1,683,813	\$932,645	27	7	\$30,034	\$3,873	426	\$283,544	87%
BURGER KING	593	349	\$1,247,051	\$2,952,616	298	348	\$983,972	\$1,703,875	17	6	\$26,640	\$1,691	283	\$236,438	85%
UNICCO SERVICE CORP	536	304	\$944,529	\$1,594,067	196	304	\$519,575	\$649,538	9	4	\$14,104	\$0	333	\$410,850	100%
SHAW'S SUPERMARKET	472	225	\$1,384,605	\$1,935,889	249	220	\$1,170,528	\$548,880	31	7	\$38,153	\$2,404	199	\$175,924	96%
WENDY'S	449	272	\$788,002	\$1,404,678	205	272	\$639,250	\$616,676	12	0	\$17,340	\$0	236	\$131,413	U
CVS PHARMACY	446	294	\$1,551,953	\$2,345,171	242	294	\$1,170,274	\$791,179	29	3	\$46,231	\$2,039	179	\$335,448	U
FILENE'S	337	211	\$823,969	\$2,277,960	179	209	\$660,443	\$1,451,239	36	4	\$51,632	\$2,753	128	\$111,893	U
UMASS	327	205	\$647,681	\$941,999	144	205	\$454,031	\$294,014	60	4	\$89,322	\$305	130	\$104,328	85%
FRIENDLY'S	317	187	\$663,995	\$1,102,871	163	184	\$512,354	\$438,175	13	3	\$17,588	\$700	145	\$134,054	85%
LABOR READY	312	26	\$880,313	\$935,974	125	26	\$679,419	\$55,661	46	0	\$72,562	\$0	143	\$128,333	0%
ARAMARK INC	305	136	\$621,923	\$920,928	112	135	\$397,976	\$299,004	15	6	\$22,420	\$0	180	\$201,528	78%
HOME DEPOT	286	93	\$576,153	\$846,203	95	90	\$402,978	\$269,289	17	3	\$27,331	\$761	175	\$145,844	85%
US POSTAL SERVICE	269	138	\$482,275	\$727,900	98	136	\$317,080	\$244,750	25	5	\$23,237	\$875	149	\$141,957	U
MARKET BASKET	263	109	\$505,121	\$837,888	105	108	\$351,788	\$332,767	19	1	\$21,316	\$0	141	\$132,018	85%
DEMOMULAS SUPERMARKET	247	148	\$506,706	\$985,650	134	147	\$393,927	\$477,982	15	3	\$22,610	\$963	100	\$90,169	85%
JANITRONICS	240	146	\$571,631	\$980,053	108	146	\$387,838	\$407,039	23	2	\$38,950	\$1,383	111	\$144,843	78%
PAPA GINOS	235	132	\$525,760	\$833,926	116	131	\$421,132	\$305,712	15	3	\$26,320	\$2,454	106	\$78,308	80%
TARGET	225	129	\$625,593	\$946,095	102	129	\$560,110	\$320,502	8	1	\$12,105	\$0	116	\$53,379	U
99 RESTAURANT	221	126	\$360,233	\$789,107	84	126	\$254,019	\$428,874	11	3	\$14,136	\$0	126	\$92,077	55%
CITY OF BOSTON	221	64	\$595,113	\$739,116	80	62	\$391,077	\$138,783	15	2	\$24,386	\$5,221	127	\$179,650	91%
AMERICAN CLEANING CO	216	130	\$335,560	\$626,265	69	130	\$198,888	\$288,252	8	1	\$9,815	\$2,454	140	\$126,856	70%
YMCA	213	114	\$549,172	\$804,772	121	111	\$480,962	\$251,837	24	4	\$32,871	\$3,763	73	\$35,338	81%
K MART	212	164	\$649,896	\$1,084,894	122	161	\$555,643	\$433,312	15	4	\$22,853	\$1,686	76	\$71,400	50%
MACY'S	208	71	\$414,446	\$559,408	62	70	\$246,807	\$144,413	17	2	\$21,689	\$548	131	\$145,951	87%
SEARS	205	134	\$509,482	\$817,573	111	134	\$439,450	\$308,090	9	2	\$13,164	\$0	86	\$56,868	75%
MASS GENERAL HOSPITAL	202	61	\$286,668	\$442,337	52	61	\$199,175	\$155,328	6	2	\$8,018	\$341	145	\$79,475	93%
KENTUCKY FRIED CHICKEN	201	107	\$477,099	\$710,574	85	107	\$408,158	\$233,474	9	0	\$13,596	\$0	107	\$55,346	U
STAVROS	201	100	\$730,780	\$1,008,455	101	99	\$680,064	\$277,675	12	1	\$9,612	\$0	90	\$41,104	U
T J MAXX	195	127	\$527,164	\$866,325	110	123	\$425,409	\$334,753	14	5	\$17,638	\$4,408	74	\$84,117	U
WALGREENS	195	95	\$569,993	\$820,134	100	94	\$447,180	\$249,679	11	2	\$16,762	\$462	85	\$106,051	U
CLUMBERLAND FARMS	193	120	\$561,756	\$812,436	103	118	\$445,680	\$250,037	14	3	\$17,491	\$642	78	\$98,585	83%
MARSHALLS	184	98	\$453,846	\$714,066	97	97	\$379,969	\$259,173	10	1	\$15,158	\$1,047	79	\$58,720	U
BERTUCCI'S	183	108	\$443,335	\$646,470	69	108	\$264,999	\$203,135	6	0	\$5,974	\$0	109	\$172,362	U
SALVATION ARMY	181	74	\$731,143	\$916,249	119	74	\$655,584	\$184,580	11	3	\$10,708	\$525	55	\$64,852	90%
ONE SOURCE FACILITY SERVICES, INC.	173	76	\$352,025	\$620,986	56	76	\$216,075	\$268,961	5	0	\$7,410	\$0	113	\$128,540	U
AU BON PAIN	172	110	\$195,960	\$518,388	61	110	\$90,560	\$322,427	4	0	\$5,101	\$0	107	\$100,299	U
UNITED PARCEL SERVICE	158	54	\$277,237	\$373,080	54	53	\$200,564	\$95,844	15	1	\$19,342	\$0	90	\$57,330	0%
MARRIOTT HOTEL	156	108	\$376,664	\$642,335	79	108	\$303,824	\$264,407	8	3	\$6,551	\$1,264	72	\$66,289	U
EDA SELECT TEMPORARIES, INC	155	122	\$314,571	\$571,774	72	122	\$161,983	\$257,203	2	1	\$2,210	\$0	81	\$150,378	U
BOSTON GLOBE	151	94	\$238,902	\$424,712	50	94	\$111,017	\$185,809	8	0	\$8,900	\$0	93	\$118,986	U
BIG Y FOODS INC	150	83	\$531,165	\$701,480	98	83	\$480,548	\$170,315	14	0	\$13,062	\$0	41	\$37,555	92%
HOLIDAY INN	143	92	\$337,492	\$553,600	69	92	\$291,728	\$216,108	3	0	\$4,885	\$0	72	\$40,880	U
SODEXHO	140	55	\$263,129	\$391,661	56	50	\$192,742	\$126,603	7	6	\$8,929	\$1,929	77	\$61,458	U
C & S WHOLESALE GROCERS, INC	139	71	\$329,596	\$513,771	53	69	\$261,539	\$183,712	5	5	\$3,706	\$462	82	\$64,351	U
PIZZERIA UNO	137	72	\$199,045	\$330,999	55	71	\$142,503	\$131,798	2	2	\$2,351	\$156	80	\$54,191	62%
HEALTHCARE SERVICES GROUP	131	98	\$221,053	\$437,803	60	98	\$135,897	\$216,751	4	2	\$2,300	\$0	69	\$82,856	U
ADECCO TEMP AGENCY	129	78	\$573,206	\$755,266	72	77	\$498,488	\$181,879	10	3	\$14,151	\$181	49	\$60,567	U
DOMINOS PIZZA	128	81	\$179,274	\$645,868	52	79	\$101,207	\$466,594	2	2	\$2,735	\$0	74	\$75,332	U
NEW ENGLAND FARM WORKERS	128	55	\$427,278	\$565,664	82	52	\$376,274	\$135,665	22	3	\$30,296	\$2,721	26	\$20,708	67%
ROCHE BROS	126	54	\$501,331	\$594,832	52	49	\$407,097	\$91,755	7	5	\$8,125	\$1,746	68	\$86,108	99%
SUBWAY	124	76	\$336,837	\$501,306	59	76	\$192,067	\$164,131	7	3	\$8,426	\$338	59	\$136,344	U
BOSTON CAB	122	86	\$201,191	\$501,516	41	86	\$97,016	\$300,325	24	1	\$40,970	\$0	58	\$63,205	U
US GOVERNMENT	118	64	\$299,113	\$443,870	45	63	\$247,076	\$144,409	16	2	\$23,389	\$348	58	\$28,649	U
AMES ENVELOPE	117	117	\$347,179	\$590,246	91	117	\$319,210	\$241,318	10	3	\$9,684	\$1,749	21	\$18,285	U
KELLY SERVICES	117	84	\$257,990	\$468,033	65	82	\$208,585	\$209,364	13	2	\$19,736	\$679	41	\$29,669	70%
BJ'S WHOLESALE CLUB	116	74	\$229,975	\$385,219	63	74	\$201,172	\$155,244	5	0	\$4,088	\$0	51	\$24,714	82%
AJ WRIGHT	112	67	\$266,160	\$482,365	54	67	\$210,811	\$216,205	6	1	\$12,290	\$0	53	\$43,058	83%
D'ANGELOS	109	62	\$286,376	\$453,195	49	62	\$255,233	\$166,819	2	0	\$3,086	\$0	58	\$28,057	80%

Appendix 4  
Division of Health Care Finance and Policy  
Fifty Plus Employer Analysis  
SFY 2007  
Self Reported Free Care/UCP, MassHealth and Commonwealth Care  
See notes, below.

Employer (1)	All Programs					MassHealth					Commonwealth Care					FreeCare/UCP		Estimated Employer % Contribution (6)
	Total Unique MassHealth and CommCare Employees plus Uncompensated Care Employees	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs		Employees	Dependents	Employee Costs(4)	Dependent Costs		Employees	Dependents	Employee Costs(4)	Dependent Costs		Employees	Costs (3)	
TACO BELL	109	44	\$242,421	\$382,971		42	44	\$173,502	\$140,550		8	0	\$13,533	\$0		59	\$55,386	87%
PRICE CHOPPER	108	74	\$391,627	\$517,043		81	74	\$321,920	\$124,892		5	1	\$5,816	\$523		23	\$63,892	75%
BETH ISRAEL DEACONESS HOSPITAL	107	40	\$323,366	\$470,703		35	40	\$248,407	\$147,336		3	0	\$4,902	\$0		69	\$70,057	86%
CHILD DEVELOPMENT CENTER	107	111	\$227,591	\$432,319		69	108	\$187,125	\$203,746		21	5	\$20,894	\$982		19	\$19,572	U
AMERICAN RESOURCE STAFFING	106	72	\$271,613	\$553,847		50	72	\$195,348	\$282,235		1	1	\$1,192	\$0		55	\$75,073	U
BROOKS PHARMACY	106	57	\$315,929	\$454,570		51	57	\$261,659	\$138,641		8	0	\$9,709	\$0		48	\$44,561	67%
PCF INC	106	110	\$147,972	\$285,163		44	110	\$90,230	\$137,191		4	0	\$4,885	\$0		58	\$52,857	U
H&R BLOCK	105	55	\$280,673	\$383,956		47	51	\$128,838	\$100,351		20	4	\$24,400	\$2,932		39	\$127,436	U
INTERNAL REVENUE SERVICE	105	79	\$271,564	\$456,258		57	79	\$230,771	\$184,694		6	0	\$7,297	\$0		42	\$33,497	U
COMMONWEALTH OF MASSACHUSETTS	104	27	\$213,137	\$257,623		31	27	\$152,297	\$44,486		4	2	\$3,310	\$0		69	\$57,530	87%
FAMILY DOLLAR	103	82	\$295,502	\$477,571		57	82	\$179,265	\$182,070		2	0	\$1,574	\$0		45	\$114,663	U
SHERATON HOTEL	101	60	\$168,429	\$305,836		50	59	\$141,113	\$134,978		2	3	\$338	\$2,429		50	\$26,977	94%
MARION MANOR NURSING HOME	100	51	\$255,289	\$362,735		39	50	\$174,310	\$107,251		7	3	\$5,888	\$195		57	\$75,091	U
ROYAL INSTITUTIONAL SERVICES	100	64	\$179,959	\$395,358		40	64	\$114,357	\$215,399		3	0	\$3,328	\$0		58	\$62,273	76%
APPLEBEE'S NORTHEAST INC	99	61	\$156,777	\$269,155		42	59	\$114,884	\$111,795		4	2	\$4,235	\$583		54	\$37,659	60%
BACK BAY RESTAURANT GROUP	98	53	\$116,351	\$213,860		31	53	\$37,441	\$97,509		3	0	\$4,757	\$0		64	\$74,154	0%
BRIGHAM & WOMEN'S HOSPITAL	96	56	\$180,716	\$307,431		30	53	\$102,467	\$122,963		6	3	\$5,716	\$3,753		60	\$72,533	92%
7 ELEVEN	95	68	\$190,469	\$362,050		39	68	\$126,845	\$171,581		10	0	\$15,168	\$0		47	\$48,456	U
WHOLE FOODS MARKET	95	30	\$121,762	\$173,285		31	30	\$78,659	\$51,523		1	0	\$621	\$0		63	\$42,481	82%
BICKFORD'S	94	79	\$356,241	\$560,802		62	78	\$209,422	\$204,561		3	1	\$2,097	\$0		30	\$144,722	0%
STAPLES	93	45	\$211,750	\$331,429		40	45	\$172,518	\$119,678		5	0	\$8,605	\$0		48	\$30,627	U
CHEESECAKE FACTORY	90	43	\$152,632	\$227,551		28	43	\$96,065	\$74,919		2	0	\$1,356	\$0		60	\$55,211	85%
BOSTON MARKET	89	48	\$114,595	\$240,854		39	48	\$77,753	\$126,259		4	0	\$3,145	\$0		46	\$33,697	72%
BOSTON UNIVERSITY	88	48	\$146,897	\$293,402		36	48	\$88,742	\$146,505		8	0	\$12,932	\$0		44	\$45,223	U
DIAMOND STAFFING	85	42	\$210,611	\$347,279		38	42	\$114,002	\$136,668		1	0	\$805	\$0		46	\$95,803	0%
EXXON MOBIL	84	75	\$163,781	\$317,601		41	72	\$114,660	\$153,038		4	4	\$3,759	\$782		40	\$45,362	U
TOYS R US	84	72	\$182,963	\$365,598		50	72	\$157,988	\$181,785		6	4	\$7,684	\$849		28	\$17,291	84%
VINFEN CORP	83	30	\$234,048	\$312,505		38	30	\$192,330	\$78,457		4	0	\$6,487	\$0		41	\$35,231	97%
HARVARD UNIVERSITY	82	39	\$138,703	\$269,858		28	39	\$76,666	\$131,155		6	1	\$7,147	\$0		48	\$54,890	U
HONEY DEW DONUTS	82	72	\$240,533	\$403,022		44	72	\$205,603	\$162,488		2	0	\$2,746	\$0		36	\$32,185	U
ACTION FOR BOSTON COMM DEVELOP	80	50	\$245,416	\$451,874		36	49	\$188,282	\$206,459		8	1	\$14,211	\$0		36	\$42,923	95%
CHILI'S	80	19	\$429,278	\$466,599		14	19	\$387,540	\$37,321		6	0	\$11,464	\$0		60	\$30,274	0%
CEREBRAL PALSY OF MA	79	27	\$284,586	\$359,085		32	27	\$197,892	\$74,498		9	0	\$14,605	\$0		38	\$72,089	U
BURLINGTON COAT FACTORY	78	38	\$156,403	\$265,099		29	37	\$100,643	\$108,696		3	1	\$4,058	\$0		47	\$51,702	U
MANPOWER	78	46	\$272,298	\$393,353		48	46	\$240,902	\$121,055		6	2	\$8,942	\$0		25	\$22,455	U
CHRISTMAS TREE SHOP	77	54	\$222,528	\$358,813		55	53	\$206,546	\$136,285		1	1	\$621	\$0		21	\$15,360	90%
GAP INC	77	55	\$284,482	\$428,009		45	53	\$238,096	\$140,769		4	3	\$3,074	\$2,759		29	\$43,311	81%
SUMMIT SERVICES GROUP INC	77	61	\$210,032	\$411,259		40	61	\$114,022	\$201,226		2	0	\$1,956	\$0		35	\$94,055	U
BOSTON MEDICAL CENTER	76	47	\$191,640	\$326,046		37	46	\$160,788	\$134,406		5	1	\$6,225	\$0		35	\$24,627	100%
FEDEX	76	17	\$107,794	\$165,466		19	16	\$73,310	\$57,672		7	1	\$12,852	\$0		51	\$21,632	0%
KOHL'S	76	35	\$130,452	\$189,000		29	35	\$103,523	\$58,548		3	1	\$3,302	\$0		45	\$23,628	88%
FILENES BASEMENT	75	40	\$228,706	\$361,695		43	40	\$182,599	\$132,463		4	1	\$5,273	\$526		29	\$40,835	U
HILTON HOTEL	75	43	\$215,971	\$299,185		25	42	\$173,360	\$81,464		10	1	\$8,333	\$1,749		40	\$34,279	72%
CHADWICK'S OF BOSTON	74	77	\$303,671	\$448,841		46	77	\$284,347	\$144,321		4	1	\$4,736	\$849		25	\$14,588	88%
CITY OF SPRINGFIELD	74	47	\$202,714	\$305,181		37	45	\$162,806	\$101,174		4	2	\$5,393	\$1,293		34	\$34,516	90%
COMPASS GROUP	73	37	\$143,810	\$266,708		25	35	\$90,519	\$122,402		6	2	\$8,799	\$495		42	\$44,492	U
AMERADA HESS COMPANIES	72	40	\$114,267	\$203,886		23	39	\$92,523	\$89,619		6	2	\$8,189	\$0		44	\$13,556	U
CITY OF HOLYOKE	72	59	\$391,486	\$765,521		45	59	\$363,590	\$374,034		6	0	\$6,731	\$0		23	\$21,165	70%
IHOP	72	46	\$211,846	\$349,383		26	46	\$159,101	\$137,537		2	1	\$2,222	\$0		45	\$50,523	U
MICHAEL BIANCO INC	71	57	\$130,065	\$285,039		37	57	\$109,521	\$154,974		0	0	\$0	\$0		34	\$20,544	50%
MORGAN MEMORIAL	71	14	\$465,307	\$502,748		44	13	\$435,010	\$34,987		5	1	\$9,529	\$2,454		22	\$20,768	0%
REAL ESTATE	71	74	\$141,296	\$254,072		36	71	\$95,258	\$112,777		21	4	\$31,294	\$0		15	\$14,744	U
EMPLOYMENT 2000 CORP	70	27	\$119,655	\$180,335		19	27	\$60,466	\$60,574		9	1	\$13,499	\$106		44	\$45,691	U
BEST BUY	69	11	\$104,543	\$125,125		22	11	\$80,721	\$20,582		3	0	\$4,423	\$0		45	\$19,399	U
CATHOLIC CHARITIES	69	40	\$178,026	\$271,767		40	39	\$154,780	\$90,310		10	3	\$9,801	\$3,432		21	\$13,445	85%
OLIVE GARDEN	68	25	\$171,557	\$195,512		17	25	\$142,314	\$23,955		3	0	\$2,790	\$0		48	\$26,452	96%
LEGAL SEAFOODS	66	26	\$108,434	\$168,464		19	25	\$64,517	\$59,331		4	1	\$5,700	\$699		43	\$38,217	74%
LOWES HOME CENTER	65	19	\$192,054	\$226,922		21	18	\$120,053	\$34,868		1	1	\$780	\$0		43	\$71,221	69%
STERLINGWEAR OF BOSTON	65	26	\$96,849	\$168,706		16	26	\$38,006	\$71,857		2	0	\$3,330	\$0		47	\$55,513	U
BLOCKBUSTER VIDEO	64	27	\$162,227	\$239,446		33	27	\$126,228	\$77,219		6	0	\$10,774	\$0		26	\$25,224	U
J.C PENNEY	64	55	\$145,875	\$253,857		39	53	\$132,025	\$105,881		5	2	\$5,820	\$2,101		22	\$8,030	U

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See notes, below.

Employer (1)	All Programs					MassHealth					Commonwealth Care					FreeCare/UCP		Estimated Employer % Contribution (6)
	Total Unique MassHealth and CommCare Employees plus Uncompensated Care Employees	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs		Employees	Dependents	Employee Costs(4)	Dependent Costs		Employees	Dependents	Employee Costs(4)	Dependent Costs		Employees	Costs (3)	
TEDESCHI FOOD SHOPS	64	29	\$218,156	\$299,983		28	29	\$192,472	\$81,827		3	0	\$6,582	\$0		33	\$19,102	0%
YELLOW CAB	64	13	\$402,812	\$443,334		26	12	\$339,003	\$40,522		3	1	\$7,224	\$0		35	\$56,586	U
INTERCITY HOMEMAKER SERVICE	63	23	\$285,385	\$328,946		33	23	\$263,104	\$43,320		4	1	\$5,697	\$241		27	\$16,584	U
STORE 24	63	61	\$217,217	\$402,696		42	61	\$186,334	\$185,479		3	0	\$5,769	\$0		19	\$25,114	0%
ANDOVER SERVICES, INC	62	17	\$88,512	\$160,011		18	16	\$58,642	\$70,141		9	1	\$13,981	\$1,358		35	\$15,888	U
CARITAS CARNEY HOSPITAL	62	27	\$59,443	\$120,887		16	27	\$34,645	\$61,444		1	0	\$2,101	\$0		45	\$22,697	0%
CENTRAL PARKING	62	39	\$167,604	\$281,769		21	39	\$101,420	\$114,165		6	0	\$10,884	\$0		36	\$55,300	U
NECCO	62	25	\$120,759	\$181,065		23	25	\$54,317	\$60,306		1	1	\$2,816	\$0		38	\$63,625	U
PINE STREET INN	62	6	\$300,159	\$315,791		38	6	\$280,635	\$15,632		2	0	\$4,127	\$0		22	\$15,397	70%
ANODYNE CORPORATION	61	23	\$184,489	\$229,147		24	23	\$141,023	\$44,658		4	0	\$3,306	\$0		34	\$40,159	85%
CHILD CARE CIRCUIT	60	37	\$163,630	\$264,838		39	37	\$137,517	\$101,208		12	1	\$16,709	\$0		10	\$9,403	U
OCEAN STATE JOB LOT	60	33	\$148,098	\$241,589		31	32	\$131,548	\$93,492		1	1	\$348	\$0		28	\$16,202	U
PIZZA HUT	60	35	\$112,591	\$219,469		30	35	\$92,622	\$105,693		2	2	\$2,124	\$1,184		28	\$17,845	U
SUNBRIDGE	60	30	\$134,721	\$197,430		34	30	\$113,708	\$62,708		2	0	\$3,237	\$0		24	\$17,776	0%
BANK OF AMERICA	59	8	\$37,725	\$58,372		9	8	\$16,911	\$20,648		3	0	\$5,776	\$0		47	\$15,037	0%
NEW ENGLAND MEDICAL CENTER	59	26	\$171,538	\$247,431		23	26	\$146,014	\$75,893		2	0	\$3,397	\$0		34	\$22,126	86%
AUTOZONE INC	58	11	\$85,408	\$110,247		19	11	\$85,909	\$24,839		2	0	\$3,025	\$0		37	\$18,474	U
HAMPTON INN	58	28	\$100,415	\$176,276		24	26	\$74,232	\$75,861		5	2	\$8,054	\$0		30	\$18,129	U
BAYSTATE MEDICAL CENTER	56	37	\$134,622	\$236,318		29	37	\$111,470	\$101,695		1	0	\$1,407	\$0		26	\$21,746	83%
NORTHEASTERN UNIVERSITY	56	31	\$74,201	\$105,939		22	31	\$49,167	\$31,739		5	0	\$8,540	\$0		29	\$16,494	72%
VISITING NURSE ASSOCIATION	56	26	\$183,247	\$241,428		32	25	\$135,014	\$57,792		5	2	\$6,498	\$390		22	\$41,735	60%
AM-PM CLEANING CORPORATION	55	44	\$98,839	\$171,655		24	43	\$71,114	\$71,771		4	2	\$2,508	\$1,044		28	\$25,218	U
BOSTON PUBLIC SCHOOL	55	21	\$166,234	\$204,809		27	20	\$132,040	\$38,575		1	1	\$2,369	\$0		27	\$31,825	91%
FLEET BANK	55	50	\$211,731	\$302,665		33	48	\$198,614	\$90,602		4	2	\$4,272	\$333		19	\$8,845	U
LAIDLAW TRANSIT INC	55	38	\$146,061	\$231,637		34	38	\$108,763	\$84,878		4	1	\$3,494	\$699		18	\$33,804	80%
MERRY MAIDS	55	40	\$277,985	\$386,997		37	40	\$253,301	\$109,011		3	0	\$4,217	\$0		16	\$20,468	U
NEW ENGLAND CLEANING SERVICES	55	48	\$81,007	\$191,293		18	48	\$24,409	\$110,285		1	1	\$1,699	\$0		36	\$54,900	U
BEST WESTERN HOTEL	54	48	\$83,417	\$169,305		30	48	\$67,866	\$85,888		1	0	\$696	\$0		23	\$14,855	U
CITY OF LAWRENCE	54	60	\$88,467	\$252,200		31	60	\$76,549	\$163,733		2	0	\$2,749	\$0		22	\$9,169	U
ROAD TO RESPONSIBILITY	54	5	\$320,840	\$330,272		49	5	\$317,066	\$9,432		0	0	\$0	\$0		5	\$3,773	0%
SERVICE MASTER	54	64	\$127,215	\$298,020		31	64	\$107,577	\$170,804		2	1	\$4,806	\$0		21	\$14,832	U
STARBUCKS	54	9	\$143,269	\$174,457		14	9	\$114,946	\$31,188		8	0	\$14,373	\$0		32	\$13,950	82%
TALENT TREE	54	39	\$127,902	\$225,010		36	39	\$122,336	\$97,109		1	0	\$348	\$0		17	\$5,218	U
WINGATE	54	14	\$138,222	\$171,857		16	13	\$101,972	\$33,634		1	1	\$1,528	\$0		37	\$34,722	0%
AMERICAN BUILDING MAINTENANCE	53	38	\$81,393	\$170,924		28	38	\$57,211	\$89,530		2	1	\$3,096	\$0		23	\$21,086	81%
CITIZENS BANK	53	20	\$112,286	\$173,509		13	20	\$88,556	\$61,222		0	0	\$0	\$0		40	\$23,731	U
WHITE HEN PANTRY	53	31	\$171,610	\$269,467		27	30	\$129,018	\$97,857		6	1	\$9,772	\$0		20	\$32,820	U
CHILDREN'S HOSPITAL	52	13	\$97,905	\$131,504		17	13	\$77,587	\$33,599		2	0	\$4,758	\$0		33	\$15,560	97%
SNELLING PERSONNEL SERVICES	52	22	\$103,438	\$137,765		19	21	\$55,678	\$34,326		5	1	\$7,813	\$0		28	\$39,948	U
SUNOCO	52	20	\$144,042	\$199,844		23	20	\$117,582	\$55,802		4	0	\$4,823	\$0		25	\$21,636	U
DENNY'S	51	27	\$67,358	\$131,079		18	26	\$44,526	\$63,722		2	1	\$4,469	\$0		31	\$18,363	U
LIFE CARE CENTER	51	34	\$136,763	\$237,107		28	34	\$125,036	\$100,344		3	0	\$4,491	\$0		20	\$7,236	72%
RADISSON HOTEL	51	14	\$88,933	\$128,427		17	14	\$66,637	\$39,495		2	0	\$4,480	\$0		32	\$17,816	U
SUPER 88 MARKET	51	8	\$41,317	\$42,846		3	2	\$10,183	\$0		8	6	\$10,661	\$1,529		41	\$20,473	U
SUPERCUTS	51	35	\$128,932	\$212,419		29	35	\$96,191	\$83,487		4	0	\$4,385	\$0		20	\$28,356	U
FIRST STUDENT	50	35	\$65,438	\$139,360		18	35	\$44,112	\$73,922		1	0	\$660	\$0		31	\$20,666	80%
TOTAL	25,224	14,055	\$61,170,783	\$97,465,194		11,600	13,925	\$47,348,810	\$36,192,817		1,433	286	\$1,943,505	\$101,594		12,396	\$11,878,469	

Notes:

1. Self reported employer names reflect a variety of spellings. Self reported employer names do not consistently specify the specific franchisee that operates the site at which the individual is employed. Employer names have been aggregated against a standard list, showing the corporate or commonly known name.
2. Total Number of Employees is the sum of Self Reported Employment by Free Care/UCP users, MassHealth and Commonwealth Care enrollees. These records do not contain a unique identifier per individual. Therefore, this report cannot provide an unduplicated or unique count of individuals by employer.
3. Uncompensated Care Pool/Free Care Costs reflect the charges submitted by each hospital adjusted by the facility specific estimated cost-to-charge ratio for Pool Fiscal Year 2007. Excludes medical hardship, Emergency Department Bad Debt and Partial Free Care.
4. MassHealth costs include all claims paid on behalf of MassHealth members, including hospital, medical, pharmacy, and behavioral health care provided to the member. MassHealth costs exclude costs of services provided by other state agencies for which federal reimbursement is obtained and the costs of premium assistance programs.
5. Commonwealth Care costs include the net cost of capitation after the member's share of the premium.

Appendix 4  
Division of Health Care Finance and Policy  
Fifty Plus Employer Analysis  
SFY 2007  
Self Reported Free Care/UCP, MassHealth and Commonwealth Care  
See notes, below.

Employer (1)	All Programs				MassHealth				Commonwealth Care				FreeCare/UCP		Estimated Employer % Contribution (6)
	Total Unique MassHealth and CommCare Employees plus Uncompensated Care	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Costs (3)	

6. Estimated employer percent contribution is based on MassHealth Premium assistance program data; U = Unable to determine percent contribution



## Appendix 5

**Employers with Fifty or More Employees Who Used Publicly Subsidized Health Care, State FY06  
Self-reported Employment**

Appendix 5  
Division of Health Care Finance and Policy  
Fifty Plus Employer Analysis  
SFY 2006  
Self Reported MassHealth and Free Care/UCP

Employer (1)					MassHealth				Uncompensated Care		Estimated Employer % Contribution (5)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Costs (3)	
DUNKIN DONUTS	1,896	1,196	\$3,935,609	\$6,540,137	905	1,196	\$3,222,991	\$2,604,529	991	\$712,617	U
MCDONALDS	1,262	891	\$2,544,191	\$4,602,824	678	891	\$2,041,519	\$2,058,632	584	\$502,672	70%
STOP & SHOP	999	405	\$3,459,343	\$4,632,150	593	405	\$3,040,090	\$1,172,807	406	\$419,253	80%
WALMART	769	480	\$2,120,695	\$3,219,349	402	480	\$1,764,956	\$1,098,653	367	\$355,739	52%
SHAWS SUPERMARKET	624	267	\$1,631,991	\$2,218,796	339	267	\$1,359,135	\$586,805	285	\$272,856	86%
BURGER KING	618	357	\$1,213,752	\$2,008,952	302	357	\$931,799	\$795,200	316	\$281,953	76%
UNICCO SERVICE CORP	530	296	\$853,374	\$1,524,381	192	296	\$541,703	\$671,007	338	\$311,671	U
WENDY'S	485	301	\$1,048,181	\$1,781,493	231	301	\$766,064	\$733,312	254	\$282,117	U
CVS PHARMACY	394	245	\$1,324,564	\$1,900,630	249	245	\$1,208,865	\$576,066	145	\$115,699	70%
ARAMARK INC	390	187	\$892,280	\$1,309,658	172	187	\$606,256	\$417,378	218	\$286,024	U
FRIENDLYS	323	180	\$963,240	\$1,656,081	191	180	\$738,863	\$692,840	132	\$224,377	73%
UMASS	308	217	\$650,991	\$993,218	163	217	\$518,345	\$342,227	145	\$132,645	U
FILENE'S	290	160	\$772,017	\$1,258,224	151	160	\$622,269	\$486,208	139	\$149,747	U
HOME DEPOT	285	105	\$594,163	\$843,813	114	105	\$402,422	\$249,650	171	\$191,740	70%
TARGET	263	146	\$713,634	\$1,027,656	137	146	\$613,369	\$314,022	126	\$100,265	68%
CITY OF BOSTON	254	76	\$765,164	\$926,579	95	76	\$517,818	\$161,414	159	\$247,346	90%
MARKET BASKET	254	107	\$611,980	\$895,876	135	107	\$551,957	\$283,897	119	\$60,022	85%
US POSTAL SERVICE	247	178	\$479,343	\$837,569	120	178	\$359,572	\$358,226	127	\$119,771	72%
PAPA GINOS	242	149	\$443,603	\$754,916	129	149	\$342,635	\$311,312	113	\$100,968	63%
DEMOULAS SUPERMARKET	230	125	\$482,583	\$773,154	127	125	\$396,557	\$290,571	103	\$86,026	81%
YMCA	224	119	\$735,434	\$1,025,840	149	119	\$553,019	\$290,406	75	\$182,415	U
T J MAXX	221	140	\$683,108	\$1,013,620	142	140	\$556,087	\$330,512	79	\$127,021	32%
AMERICAN CLEANING CO	213	124	\$515,455	\$720,010	61	124	\$388,973	\$204,555	152	\$126,482	78%
WALGREENS	207	139	\$820,039	\$1,197,703	135	139	\$770,836	\$377,664	72	\$49,204	60%
LABOR READY	206	28	\$951,199	\$1,029,427	114	28	\$829,831	\$78,228	92	\$121,368	66%
JANITRONICS	205	141	\$449,548	\$812,009	102	141	\$339,421	\$362,461	103	\$110,127	78%
K MART	199	168	\$731,234	\$1,127,520	124	168	\$582,202	\$396,286	75	\$149,032	50%
KENTUCKY FRIED CHICKEN	194	122	\$457,587	\$945,124	102	122	\$388,218	\$487,537	92	\$69,369	50%
MASS GENERAL HOSPITAL	189	77	\$387,087	\$543,883	63	77	\$324,665	\$156,796	126	\$62,422	90%
MARSHALLS	188	99	\$435,396	\$712,464	109	99	\$377,650	\$277,068	79	\$57,746	80%
AU BON PAIN	175	101	\$285,864	\$732,130	67	101	\$190,093	\$446,266	108	\$95,771	U
SALVATION ARMY	175	66	\$653,443	\$788,867	109	66	\$583,873	\$135,424	66	\$69,570	92%
MACY'S	173	98	\$385,628	\$562,063	87	98	\$270,177	\$176,435	86	\$115,451	50%
SEARS	171	128	\$437,556	\$699,604	102	128	\$405,539	\$262,048	69	\$32,017	69%
STAVROS	164	107	\$543,441	\$777,598	99	107	\$505,204	\$234,157	65	\$38,237	92%
BERTUCCI'S	160	108	\$244,285	\$372,578	72	108	\$177,590	\$128,293	88	\$66,695	68%
MARRIOTT HOTEL	156	81	\$343,376	\$547,636	70	81	\$277,651	\$204,260	86	\$65,725	74%
CUMBERLAND FARMS	151	121	\$518,148	\$787,646	107	121	\$472,059	\$269,498	44	\$46,089	79%
SODEXHO	149	73	\$391,300	\$635,140	75	73	\$293,279	\$243,840	74	\$98,021	66%

Appendix 5  
Division of Health Care Finance and Policy  
Fifty Plus Employer Analysis  
SFY 2006  
Self Reported MassHealth and Free Care/UCP

Employer (1)					MassHealth				Uncompensated Care		Estimated Employer % Contribution (5)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Costs (3)	
99 RESTAURANT	148	96	\$291,069	\$446,086	70	96	\$229,541	\$155,017	78	\$61,527	48%
ONE SOURCE FACILITY SERVICES, INC.	147	75	\$202,496	\$396,290	47	75	\$78,310	\$193,793	100	\$124,186	75%
HOLIDAY INN	144	86	\$265,951	\$443,991	75	86	\$214,895	\$178,040	69	\$51,056	U
BOSTON GLOBE	143	88	\$194,753	\$254,841	51	88	\$101,159	\$60,088	92	\$93,594	U
BIG Y FOODS INC	141	90	\$532,741	\$702,153	102	90	\$490,856	\$169,413	39	\$41,884	89%
HEALTHCARE SERVICES GROUP	137	91	\$345,412	\$529,720	61	91	\$269,256	\$184,308	76	\$76,157	6%
UNITED PARCEL SERVICE	136	75	\$258,551	\$385,845	67	75	\$231,927	\$127,294	69	\$26,624	U
AMES ENVELOPE	133	140	\$418,175	\$921,644	102	140	\$357,777	\$503,470	31	\$60,398	U
PIZZERIA UNO	133	50	\$174,374	\$251,754	43	50	\$92,174	\$77,380	90	\$82,200	U
DOMINOS PIZZA	132	82	\$241,291	\$374,552	55	82	\$116,994	\$133,262	77	\$124,296	50%
C & S WHOLESALE GROCERS, INC	126	84	\$215,717	\$398,728	60	84	\$178,967	\$183,011	66	\$36,750	70%
TACO BELL	120	72	\$227,076	\$444,871	67	72	\$194,539	\$217,795	53	\$32,537	80%
BJ'S WHOLESALE CLUB	119	71	\$256,217	\$391,532	67	71	\$213,430	\$135,315	52	\$42,788	88%
NEW ENGLAND FARM WORKERS	119	76	\$458,738	\$687,012	97	76	\$435,733	\$228,274	22	\$23,005	67%
AJ WRIGHT	117	81	\$382,666	\$572,831	72	81	\$367,555	\$190,166	45	\$15,111	71%
ADECCO TEMP AGENCY	115	78	\$305,028	\$431,976	69	78	\$263,517	\$126,948	46	\$41,511	U
BETH ISRAEL DEACONESS HOSPITAL	115	46	\$256,062	\$353,920	38	46	\$205,677	\$97,858	77	\$50,385	86%
EDA SELECT TEMPORARIES, INC	115	83	\$192,492	\$450,248	48	83	\$137,495	\$257,756	67	\$54,997	U
US GOVERNMENT	114	57	\$223,145	\$315,774	45	57	\$182,168	\$92,630	69	\$40,976	U
BICKFORD'S	109	88	\$380,309	\$627,058	70	88	\$354,708	\$246,749	39	\$25,601	65%
BOSTON CAB	108	89	\$362,195	\$620,201	47	89	\$255,626	\$258,006	61	\$106,569	U
ROYAL INSTITUTIONAL SERVICES	105	58	\$164,147	\$298,812	39	58	\$79,388	\$134,666	66	\$84,759	70%
SUBWAY	105	63	\$267,323	\$442,891	58	63	\$203,687	\$175,568	47	\$63,636	U
MARION MANOR NURSING HOME	104	55	\$172,878	\$284,250	33	55	\$74,977	\$111,372	71	\$97,901	52%
7 ELEVEN	103	80	\$181,277	\$326,289	50	80	\$128,853	\$145,012	53	\$52,424	U
COMMONWEALTH OF MASSACHUSETTS	103	30	\$292,209	\$363,202	39	30	\$275,886	\$70,992	64	\$16,323	87%
PRICE CHOPPER	103	75	\$460,826	\$677,814	82	75	\$414,885	\$216,988	21	\$45,941	67%
ROCHE BROS	103	46	\$210,748	\$274,644	40	46	\$154,750	\$63,896	63	\$55,998	95%
KELLY SERVICES	99	92	\$299,775	\$464,439	67	92	\$249,709	\$164,663	32	\$50,067	0%
CHILD DEVELOPMENT CENTER	98	117	\$183,713	\$387,685	72	117	\$160,898	\$203,972	26	\$22,815	U
D'ANGELOS	98	45	\$375,298	\$525,176	54	45	\$352,872	\$149,878	44	\$22,426	U
FAMILY DOLLAR	97	80	\$229,909	\$434,549	61	80	\$186,636	\$204,640	36	\$43,273	72%
BOSTON UNIVERSITY	96	38	\$417,319	\$488,523	37	38	\$283,293	\$71,204	59	\$134,027	75%
INTERNAL REVENUE SERVICE	95	83	\$393,856	\$744,129	64	83	\$348,434	\$350,274	31	\$45,421	U
VINFEN CORP	94	35	\$308,063	\$417,440	45	35	\$214,533	\$109,376	49	\$93,531	U
BACK BAY RESTAURANT GROUP	92	51	\$161,859	\$261,232	28	51	\$65,667	\$99,373	64	\$96,192	77%
PCF INC	92	81	\$158,656	\$241,910	35	81	\$67,988	\$83,254	57	\$90,668	71%
APPLEBEE'S NORTHEAST INC	91	43	\$179,197	\$290,136	41	43	\$126,257	\$110,938	50	\$52,940	U
EXXON MOBIL	89	73	\$152,088	\$314,531	41	73	\$91,026	\$162,443	48	\$61,062	U
TOYS R US	89	97	\$212,583	\$387,064	61	97	\$189,509	\$174,481	28	\$23,074	U
SHERATON HOTEL	88	52	\$177,257	\$294,596	42	52	\$143,614	\$117,339	46	\$33,643	69%
AMERICAN RESOURCE STAFFING	86	58	\$152,833	\$313,174	39	58	\$117,420	\$160,341	47	\$35,413	U
BOSTON MEDICAL CENTER	84	39	\$273,537	\$383,817	41	39	\$204,737	\$110,280	43	\$68,800	94%
BROOKS PHARMACY	84	53	\$250,098	\$361,059	49	53	\$228,093	\$110,961	35	\$22,005	55%
WHOLE FOODS MARKET	84	40	\$157,155	\$253,684	29	40	\$83,722	\$96,529	55	\$73,433	48%
DIAMOND STAFFING	82	49	\$169,750	\$295,351	43	49	\$112,739	\$125,602	39	\$57,010	U
SUMMIT SERVICES GROUP INC	82	43	\$186,009	\$325,348	32	43	\$135,726	\$139,339	50	\$50,283	U
BRIGHAM & WOMEN'S HOSPITAL	80	50	\$155,896	\$239,163	36	50	\$93,338	\$83,267	44	\$62,557	90%
BANK OF AMERICA	79	23	\$99,136	\$131,745	18	23	\$29,495	\$32,609	61	\$69,641	66%

Appendix 5  
Division of Health Care Finance and Policy  
Fifty Plus Employer Analysis  
SFY 2006  
Self Reported MassHealth and Free Care/UCP

Employer (1)					MassHealth				Uncompensated Care		Estimated Employer % Contribution (5)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Costs (3)	
STAPLES	79	53	\$153,014	\$247,838	49	53	\$113,529	\$94,824	30	\$39,485	62%
CITY OF SPRINGFIELD	77	50	\$276,714	\$408,910	50	50	\$253,611	\$132,196	27	\$23,103	73%
JC PENNEY	77	78	\$240,735	\$419,906	60	78	\$227,375	\$179,172	17	\$13,359	50%
MANPOWER	77	46	\$271,883	\$402,255	52	46	\$230,037	\$130,372	25	\$41,845	U
ACTION FOR BOSTON COMM DEVELOP	76	46	\$240,205	\$384,200	35	46	\$157,925	\$143,995	41	\$82,280	75%
BOSTON MARKET	72	56	\$123,444	\$265,937	41	56	\$100,084	\$142,493	31	\$23,360	72%
KOHL'S	72	43	\$177,208	\$223,430	43	43	\$158,391	\$46,223	29	\$18,816	70%
CITY OF HOLYOKE	71	63	\$370,186	\$543,292	51	63	\$363,788	\$173,106	20	\$6,398	U
GAP INC	71	37	\$133,404	\$242,272	42	37	\$121,332	\$108,868	29	\$12,072	81%
CEREBRAL PALSY OF MA	70	36	\$269,125	\$353,681	42	36	\$216,485	\$84,556	28	\$52,640	86%
CHADWICK'S OF BOSTON	70	74	\$282,736	\$405,940	48	74	\$143,958	\$123,204	22	\$138,778	87%
CHEESECAKE FACTORY	69	35	\$88,078	\$130,739	21	35	\$47,252	\$42,661	48	\$40,825	U
AMERADA HESS COMPANIES	68	41	\$128,319	\$208,184	33	41	\$117,360	\$79,865	35	\$10,959	U
BEST BUY	68	21	\$116,333	\$159,221	32	21	\$97,762	\$42,888	36	\$18,571	65%
HILTON HOTEL	68	46	\$216,030	\$308,563	28	46	\$174,485	\$92,533	40	\$41,545	89%
FEDEX	67	19	\$194,020	\$235,410	22	19	\$122,846	\$41,390	45	\$71,174	84%
HARVARD UNIVERSITY	67	12	\$107,955	\$186,678	22	12	\$66,454	\$78,723	45	\$41,501	86%
STORE 24	67	66	\$195,088	\$380,649	46	66	\$176,146	\$185,561	21	\$18,942	70%
FILENES BASEMENT	66	35	\$221,458	\$342,327	41	35	\$179,110	\$120,869	25	\$42,348	79%
LOWES HOME CENTER	66	23	\$141,318	\$194,845	27	23	\$90,010	\$53,527	39	\$51,308	U
HONEY DEW DONUTS	64	54	\$200,104	\$324,551	42	54	\$181,391	\$124,447	22	\$18,713	U
MORGAN MEMORIAL	63	7	\$343,009	\$361,317	42	7	\$304,517	\$18,308	21	\$38,492	75%
AM-PM CLEANING CORPORATION	62	44	\$142,869	\$241,631	28	44	\$90,396	\$98,762	34	\$52,473	U
BOSTON PUBLIC SCHOOL	62	22	\$204,276	\$282,601	25	22	\$159,408	\$78,325	37	\$44,868	U
CHILI'S	62	28	\$114,619	\$181,329	17	28	\$62,882	\$66,710	45	\$51,737	55%
CHRISTMAS TREE SHOP	61	47	\$179,594	\$347,498	46	47	\$166,570	\$167,905	15	\$13,024	82%
NORTHEASTERN UNIVERSITY	61	29	\$143,816	\$181,812	25	29	\$69,878	\$37,997	36	\$73,937	70%
OCEAN STATE JOB LOT	61	38	\$192,189	\$277,576	41	38	\$185,195	\$85,387	20	\$6,994	0%
SUBURBAN CONTRACT CLEANING	61	38	\$83,812	\$167,668	23	38	\$37,869	\$83,855	38	\$45,943	U
CENTRAL PARKING	60	28	\$116,478	\$190,813	20	28	\$56,939	\$74,336	40	\$59,539	65%
INTERCITY HOMEMAKER SERVICE	60	20	\$308,396	\$349,664	36	20	\$251,824	\$41,267	24	\$56,572	U
LIFE CARE CENTER	60	59	\$169,248	\$320,553	37	59	\$159,856	\$151,304	23	\$9,393	U
TALENT TREE	60	41	\$156,292	\$273,585	36	41	\$122,679	\$117,292	24	\$33,613	U
TEDESCHI FOOD SHOPS	60	36	\$259,998	\$371,813	36	36	\$228,480	\$111,814	24	\$31,518	U
ANODYNE CORPORATION	59	20	\$256,194	\$304,049	27	20	\$230,375	\$47,855	32	\$25,819	U
BUILDING 19	59	34	\$190,385	\$284,849	30	34	\$170,233	\$94,464	29	\$20,152	57%
FLEET BANK	59	53	\$214,380	\$357,241	34	53	\$199,460	\$142,861	25	\$14,920	79%
NECCO	59	27	\$86,304	\$145,953	18	27	\$61,401	\$59,648	41	\$24,903	63%
NEW ENGLAND MEDICAL CENTER	59	26	\$131,770	\$195,535	22	26	\$109,429	\$63,765	37	\$22,341	82%
MERRY MAIDS	58	47	\$142,117	\$262,658	34	47	\$120,603	\$120,542	24	\$21,514	21%
CENTER FOR LIVING & WORKING	57	33	\$247,613	\$334,607	43	33	\$239,568	\$86,995	14	\$8,045	U
MICHAEL BIANCO INC	57	38	\$99,319	\$187,933	30	38	\$83,067	\$88,614	27	\$16,251	49%
OLIVE GARDEN	56	36	\$127,485	\$182,983	26	36	\$111,369	\$55,498	30	\$16,116	54%
PIZZA HUT	56	38	\$149,004	\$203,429	31	38	\$130,495	\$54,425	25	\$18,510	75%
CATHOLIC CHARITIES	55	50	\$179,056	\$302,535	39	50	\$169,622	\$123,479	16	\$9,434	70%
STARBUCKS	55	26	\$182,426	\$392,391	29	26	\$174,388	\$209,965	26	\$8,038	99%
STERLINGWEAR OF BOSTON	55	20	\$95,233	\$152,393	13	20	\$45,268	\$57,160	42	\$49,964	U
IHOP	54	29	\$78,617	\$126,590	20	29	\$59,871	\$47,973	34	\$18,746	U
LEGAL SEAFOODS	54	32	\$96,284	\$166,914	20	32	\$44,134	\$70,630	34	\$52,150	64%

Appendix 5  
Division of Health Care Finance and Policy  
Fifty Plus Employer Analysis  
SFY 2006  
Self Reported MassHealth and Free Care/UCP

Employer (1)					MassHealth				Uncompensated Care		Estimated Employer % Contribution (5)
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Employee plus Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Costs (3)	
PAYLESS SHOES	54	36	\$62,547	\$133,728	24	36	\$52,145	\$71,181	30	\$10,403	61%
ROAD TO RESPONSIBILITY	54	5	\$408,266	\$417,250	46	5	\$385,471	\$8,984	8	\$22,795	U
WATERMARK DONUT COMPANY	54	39	\$110,552	\$219,241	20	39	\$74,553	\$108,689	34	\$35,999	U
BAYSTATE MEDICAL CENTER	53	52	\$144,325	\$241,813	43	52	\$140,622	\$97,489	10	\$3,703	81%
CHILD CARE CHOICES OF BOSTON	53	22	\$143,477	\$205,808	31	22	\$121,611	\$62,331	22	\$21,866	U
CITIZENS BANK	53	30	\$110,102	\$178,011	19	30	\$94,106	\$67,910	34	\$15,995	70%
DEBBIE'S STAFFING	53	24	\$76,389	\$127,055	17	24	\$53,676	\$50,666	36	\$22,713	U
PINE STREET INN	53	9	\$292,690	\$330,155	33	9	\$217,287	\$37,465	20	\$75,403	67%
CHILD CARE CIRCUIT	52	37	\$139,327	\$236,285	40	37	\$132,758	\$96,958	12	\$6,569	U
H&R BLOCK	52	43	\$124,835	\$197,087	31	43	\$83,171	\$72,252	21	\$41,664	69%
PRICE RITE	52	34	\$102,299	\$177,232	30	34	\$93,248	\$74,933	22	\$9,050	U
CHILDREN'S HOSPITAL	51	28	\$148,485	\$189,244	25	28	\$139,726	\$40,759	26	\$8,758	83%
SERVICE MASTER	51	73	\$127,293	\$318,112	40	73	\$117,273	\$190,819	11	\$10,020	50%
BEST WESTERN HOTEL	50	36	\$81,871	\$158,364	24	36	\$66,740	\$76,494	26	\$15,131	U
RANDSTAD	50	30	\$91,945	\$152,663	30	30	\$71,919	\$60,718	20	\$20,026	U
UMASS MEMORIAL HEALTH CARE	50	35	\$154,324	\$354,310	33	35	\$145,423	\$199,985	17	\$8,901	U
VISITING NURSE ASSOCIATION	50	25	\$180,896	\$236,000	32	25	\$166,307	\$55,103	18	\$14,589	U
Total	23,471	13,893	\$59,435,438	\$92,349,101	12,116	13,893	\$47,965,133	\$32,913,663	11,355	\$11,470,305	

- Notes:
1. Self reported employer names reflect a variety of spellings. Self reported employer names do not consistently specify the specific franchisee that operates the site at which the individual is employed. Employer names have been aggregated against a standard list, showing the corporate or commonly known name.
  2. Total Number of Employees is the sum of Self Reported Employment by Free Care/UCP users and MassHealth users. These records do not contain a unique identifier per individual. Therefore, this report cannot provide an unduplicated or unique count of individuals by employer.
  3. Uncompensated Care Pool/Free Care Costs reflect the charges submitted by each hospital adjusted by the facility specific cost-to-charge ratio for Pool Fiscal Year 2006.
  4. MassHealth costs include all claims paid on behalf of MassHealth members, including hospital, medical, pharmacy, and behavioral health care provided to the member. MassHealth costs exclude costs of services provided by other state agencies for which federal reimbursement is obtained and the costs of premium assistance programs.
  5. Estimated employer percent contribution is based on MassHealth Premium assistance program data; U = Unable to determine percent contribution